

Canada. Dept. of Finance

Public accounts of Canada



VOLUME I-III

Canada Dept. of Finance

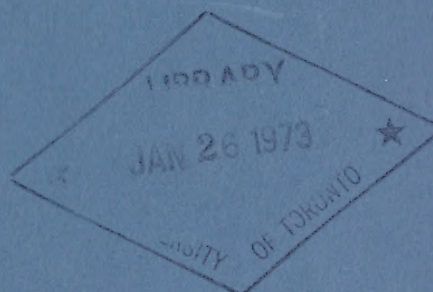
PUBLIC ACCOUNTS OF CANADA

for the

**FISCAL YEAR ENDED
MARCH 31**

1972

**Summary Report and
Financial Statements**



Prepared by the

RECEIVER GENERAL FOR CANADA



VOLUME I—III

1971/72

PUBLIC ACCOUNTS OF CANADA

for the
**FISCAL YEAR ENDED
MARCH 31**

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**Summary Report and
Financial Statements**



Prepared by the
RECEIVER GENERAL FOR CANADA

**INFORMATION CANADA
OTTAWA, 1972**



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To His Excellency
The Right Honourable Roland Michener, C.C.,
Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the fiscal year ended March 31, 1972.

All of which is respectfully submitted.

JOHN TURNER,
Minister of Finance.

OTTAWA, SEPTEMBER 18, 1972.

*To The Honourable John Turner,
Minister of Finance.*

In accordance with the provisions of Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the fiscal year ended March 31, 1972, to be laid by you before the House of Commons.

Respectfully submitted,

JAMES RICHARDSON,
Receiver General for Canada.

OTTAWA, SEPTEMBER 18, 1972.

*To The Honourable James Richardson,
Receiver General for Canada.*

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1972.

Under Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the fiscal year, together with statements certified by the Auditor General, of the revenue and expenditure for the fiscal year ended March 31, 1972, and of the assets and liabilities of Canada as at March 31, 1972, together with a statement of the contingent liabilities, departmental summaries of appropriations and expenditures, those statements required by the Financial Administration Act to be published in the Public Accounts, and various other supporting schedules, explanatory notes, statements and appendices.

Volume II—Details of expenditures and revenues by departments.

Volume III—The financial statements of all Crown Corporations and the Auditors' reports thereon.

Respectfully submitted,

H. R. BALLS,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 18, 1972.

VOLUME I

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SECTION 1

**1971-72
PUBLIC ACCOUNTS**

The Scope of the Public Accounts

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THE SCOPE OF THE PUBLIC ACCOUNTS

The Public Accounts of Canada is the annual financial report of the Government of Canada which is prepared by the Receiver General for Canada as required by section 55 of the Financial Administration Act. The report covers the financial transactions of the Government of Canada during the fiscal year under review even although the Parliamentary authority to undertake these transactions was, in many cases, provided by legislation approved in earlier years. In addition, it includes the accounts of those crown corporations and other bodies which are maintained separately from the accounts of Canada. The financial year of a number of these corporations is the calendar year rather than the fiscal year of the government.

The financial transactions of the Government of Canada include:

1. the raising of revenue through taxation, fees, sales, investment income and other revenues;
2. expenditures on government programs, including payments for goods and services, interest on the public debt, transfer payments to individuals in terms of various social programs, transfers to other levels of government under such programs as fiscal transfer payments to provinces, hospital insurance and medicare, subsidies and other assistance to business enterprises;
3. the collection and disbursement of money in respect of the Canada Pension Plan, the Old Age Security Fund, the Unemployment Insurance Account, and annuity, insurance and pension funds;
4. the making and recovery of loans and advances to and investments in crown corporations, other governments in Canada and abroad, international organizations, departmental working capital advance accounts, and various other bodies;
5. the provision of Canadian funds to acquire foreign exchange reserves and the return of these funds when foreign exchange so acquired is sold;
6. the receipt and disbursement of money from deposit, trust and certain special purpose accounts;
7. the issue and repayment of government bonds and Treasury Bills;
8. those transactions arising from the operation of the Consolidated Revenue Fund, which is the total of the deposits in the bank accounts of the Receiver General with the Bank of Canada, chartered banks in Canada and banks abroad.

All the financial transactions of the Government of Canada are reflected in the Public Accounts, irrespective of whether they are undertaken by or on behalf of a department, agency or other body such as a board, commission, council, crown corporation or fund. There are, however, a number of crown corporations and other bodies which operate their own banking facilities and produce their own accounts; the financial transactions of these organizations are reflected in the transactions of the Government of Canada only in so far as they receive money from or pay it to the government.

The crown corporations and other bodies in this category are:

Air Canada
Atomic Energy of Canada Limited

Bank of Canada
Canada Deposit Insurance Corporation
Canadian Arsenal Limited
Canadian Broadcasting Corporation
Canadian Commercial Corporation
Canadian National Railways
Canadian National (West Indies) Steamships Limited
Canadian Overseas Telecommunications Corporation
Canadian Patents and Development Limited
Canadian Saltfish Corporation
The Canadian Wheat Board
Cape Breton Development Corporation
Central Mortgage and Housing Corporation
The Company of Young Canadians
Crown Assets Disposal Corporation
The Custodian
Defence Construction (1951) Limited
Eldorado Aviation Limited
Eldorado Nuclear Limited
Export Development Corporation
Farm Credit Corporation
Freshwater Fish Marketing
Industrial Development Bank
National Arts Centre Corporation
The National Battlefields Commission
National Capital Commission
National Harbours Board
Northern Canada Power Commission
Northern Transportation Company Limited
Polymer Corporation Limited
The St. Lawrence Seaway Authority
The Seaway International Bridge Corporation Limited

The Public Accounts is produced in three volumes. Volume I contains a brief outline of the principal features of the government's financial statements and accounting system; a summary of the highlights of the government's financial operations during the fiscal year ended March 31, 1972, including revenue and expenditure on a National Accounts basis; a review of budgetary revenue, expenditure and the deficit for the fiscal year 1971-72, with comments on the significant aspects of the more important items; a summary of the financing operations of the government and their effect on the unmatured debt and the cash position of the government; statements of the expenditures, revenues, assets and liabilities of Canada certified by the Auditor General; and a statement of the contingent liabilities of Canada. It also includes summaries of appropriations and expenditures for each department, the statements required by the Financial Administration Act to be published in the Public Accounts and a number of supporting schedules and statements. Volume II reviews the financial statements of departments in finer detail. For each department, it presents its appropriations, expenditures and unexpended balances, the total cost of each of its programs, analysis of its expenditures by programs, activities within a program and standard objects, a statement of the grants, contributions and other transfer payments which it made, a statement of revenues collected, a summary of all its receipts and outlays and any special accounts which it maintains. The appendices in Volume II provide a range of additional information, by departments, on items such as accounts

receivable, payments for professional and special services, the construction and the acquisition of machinery, equipment land, buildings, and works. Volume III includes the financial statement of crown corporations which produce their own accounts together with the reports of their auditors.

The Government's Accounting System

To assist the reader who is not familiar with the government's financial statements and general system of accounting, a brief outline of some of the more significant features of these and particularly of those aspects which differ from normal commercial accounting practices is given in the paragraphs which follow.

There are two generally accepted bases or systems of accounting. One is the "cash" basis under which revenues are taken into the accounts in the period in which they are received in cash and expenditures are accounted for when the actual disbursements are made; the other is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

Many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive way. In business, the accounts are usually maintained on an accrual basis. However, the prime purpose of government accounting is to serve the requirements of Parliament and more particularly to ensure effective control by Parliament over public moneys. As parliamentary control in Canada is predicated on the operation of the consolidated revenue fund, which is by law a cash account, and on regulating the flow of cash receipts into and cash payments out of the fund, it follows that the accounts of Canada are maintained basically on a cash system. However, there is provision in the Financial Administration Act for bringing into the accounts of each fiscal year expenditures relating to that year, which on a pure cash basis would be excluded, and in addition certain modifications have been made to facilitate the maintenance of accounting control over certain assets and liabilities, and to provide for valuation adjustments for recorded assets in anticipation of possible losses on ultimate realization.

Revenue and expenditure

Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued (including interest accrued) are not normally set up as assets on the government's statement of assets and liabilities.

On the expenditure side, under the provisions of section 30 of the Financial Administration Act, for thirty days after the end of each fiscal year, payments for the discharge of debts properly applicable to the old year may be made and charged to that year. Consequently, liabilities under contracts and other accounts payable at March 31 for which cheques are issued during the month of April are charged as expenditures in the old year and appear as current liabilities on the statement of assets and liabilities. This is a significant modification of pure "cash" accounting, and brings into the year's transactions the greater part of those expenditures which on the cash basis would be excluded, but which on the accrual basis

would be included and carried to the statement of assets and liabilities as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example discounts and commissions on loans are not charged to expenditure in the year in which they are paid, but are set up as deferred charges on the statement of assets and liabilities and are amortized or written off to expenditure during the period of a loan. Also, losses on loans and advances and on other assets are not generally charged to expenditure in the year in which the loss is sustained, but from time to time parliamentary authority is obtained to charge such losses to budgetary expenditure; or the ultimate loss when determined may be charged by parliamentary authority to the general reserve for possible losses on the realization of assets.

Prior to 1951-52, it was the practice to charge interest on the public debt as it became due rather than when it was paid. This was a modification of the strict cash basis of accounting, but in 1951-52 a further modification was made whereby the charges to budgetary expenditure for interest on the public debt were made month by month as the interest accrued rather than annually or semi-annually as it became due and payable. This change is in line with the aim previously mentioned of bringing into the accounts of the year all the expenditures relating to that year. No comparable change in the treatment of interest receivable was made as it was not considered appropriate to accrue interest receivable which might or might not be received or to take into it account in determining the revenue for the year before it was actually received.

These examples will serve to indicate that while revenue is reported on a cash basis, in expenditure reporting significant modifications have been made in the cash basis to achieve many of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand the budgetary liabilities are set up or are otherwise taken into the accounts for the year, and on the other, tax and other revenue assessments, interest accruals (with certain exceptions) and accounts receivable are not treated as assets or taken into revenue until collected.

Assets and liabilities

Section 55 of the Financial Administration Act directs that the Public Accounts of Canada shall include:

"A statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year."

The assets and liabilities of Canada are set out so as to disclose the amount of the net debt. In 1920, the practice was established of offsetting against the gross liabilities only what were designated as "active" assets in determining the net debt. In the budget speech of May 18, 1920, the following explanation was given by the Minister of Finance:

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are

not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it."

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements. In 1970-71 a new asset category "foreign exchange reserves" and a new liability category "foreign exchange reserves" were introduced to bring together these accounts which record the government's foreign exchange transactions. Also in 1970-71 a new liability category "social security funds" was introduced to bring together those funds which have been designated as such. Another change made in 1970-71 was a regrouping of loans, investments and advances to distinguish domestic loans and loans to national governments and international organizations.

With certain exceptions, taxes and revenues receivable, revenue and other asset accruals and inventories of materials, supplies and equipment are not recorded as assets (except when these are held as charges against working capital accounts) nor are public works and buildings or other fixed or capital assets. Following the principle that only realizable or interest- or revenue-producing assets should be offset against the gross liabilities, costs of capital works are charged to expenditures at the time of acquisition or construction. Consequently government buildings, public works, national monuments, military assets (such as aircraft, naval vessels, and army equipment) and other capital works and equipment are recorded on the statements of assets and liabilities at a nominal value of \$1 as the value is not considered as a proper offset to the gross liabilities in determining the net debt of Canada.

On the liabilities side, accrued liabilities (except for interest accrued on the Public Debt) are not taken into account in determining the obligations of the government. However, under section 30 of the Financial Administration Act, liabilities under contracts and other accounts payable at March 31 if paid on or before April may be charged to the accounts for the year. These are recorded as accounts payable in the "current and demand liabilities" schedule to the statement of assets and liabilities.

The liabilities of the government, as shown in the statement of assets and liabilities include:

- (1) current and demand liabilities, including matured debt outstanding, outstanding cheques, interest due and outstanding, interest accrued, accounts payable, non-interest-bearing notes payable to international organizations and other obligations payable on demand;
- (2) obligations payable to the international monetary fund;
- (3) sundry funds deposited with the Receiver General for Canada or held in trust for various purposes;
- (4) social security funds;
- (5) amounts to the credit of other annuity, insurance and pension accounts;
- (6) undisbursed balances of special accounts, which, in accordance with the legislation under which they are

authorized, are available for expenditure in periods subsequent to the fiscal year in which they are granted;

- (7) refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income;
- (8) provision for compound interest on Canada savings bonds;
- (9) amounts due to the government but in respect of which payment has been deferred; these are contra accounts to corresponding items under "Loans to, and investments in, Crown Corporations", "Loans to national governments" and "Other loans and investments";
- (10) suspense accounts consisting of balances where some uncertainty as to disposition exists; and
- (11) unmatured debt, consisting of bonds and treasury bills.

The indirect or contingent liabilities of the government are shown as a special note appearing in the body of the statement of assets and liabilities and are also set out in a detailed supplementary statement.

Offsetting the direct liabilities, and in a measure explaining their existence, as a substantial portion of the total debt is attributable to them, are the government's recorded assets. For the most part, these consist of assets which yield interest, profits or dividends, and very liquid assets such as cash and departmental working funds. The principal classes of assets are:

- (1) current assets, including cash, and securities held for the securities investment account;
- (2) departmental working capital advances;
- (3) foreign exchange reserves; including advances to exchange fund account for the acquisition of gold and foreign exchange and Canada's subscription to the capital of the International Monetary Fund;
- (4) investments held for retirement of unmatured debt;
- (5) Canada pension plan investment fund;
- (6) loans to, and investments in, crown corporations;
- (7) other loans and investments, including loans to provincial and municipal governments, advances to the municipal development and loan board and a number of miscellaneous advances to veterans and others;
- (8) loans to national governments and international organizations;
- (9) investments in United States of America dollar securities issued by other than the Government of Canada, a category set up to record the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada;
- (10) securities held in trust for various deposit and trust and annuity, insurance and pension accounts and bonds and certified cheques held in connection with contractors' security deposits;

- (11) deferred charges which consist of the unamortized portions of the actuarial deficiencies in the superannuation accounts, representing that portion of the government's liability in respect of these accounts that has not been charged to budgetary expenditures and discounts, commissions, redemption bonuses and conversion premiums on loan flotations, remaining to be charged to expenditure;
- (12) capital assets, a category set up to cover capital assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown on the statement of assets and liabilities at a nominal value of \$1; and

- (13) inactive loans and investments which are not currently yielding interest, profits or dividends.

A reserve for losses on the realization of assets is now shown as a liability but is deducted from the total of the assets.

Net debt

The excess of the gross liabilities over the net recorded assets is designated as the net debt and a separate schedule to the statement of assets and liabilities is presented showing the changes in the net debt during the fiscal year. In effect, the net debt is the overall deficit since Confederation.

SECTION 2

1971-72 PUBLIC ACCOUNTS

Highlights of the Government's Financial Operations during 1971-72

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HIGHLIGHTS OF THE GOVERNMENT'S FINANCIAL OPERATIONS DURING 1971-72

This section outlines the financial operations of the government in 1971-72 giving a brief summary of the budgetary and non-budgetary transactions, unmatured debt transactions and changes in the cash position and the debt position during the fiscal year. More detailed explanations are given in subsequent sections of this volume.

To meet the needs of those interested in the impact of the operations of the Government of Canada on the economy, its revenues and expenditures re-classified on a national accounts basis are also included.

Table 1 summarizes the financial transactions of the government for 1970-71 and 1971-72 and shows how they influenced

the cash balances of the Receiver General for Canada. In particular, it shows that in 1971-72 the total budgetary and non-budgetary receipts of the government, excluding receipts from operations in unmatured debt, rose by 17 per cent to \$29,232 million while its total payments, excluding the repayment of debt, increased by 14 per cent to \$30,959 million. As a result of these changes, there was a cash deficit of \$1,727 million. New issues of \$16,749 million of unmatured debt provided the funds to cover this deficit, to repay \$14,700 million of debt and to add \$322 million to the bank balances of the Receiver General.

TABLE 1

THE FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA 1970-71 and 1971-72

(in millions of dollars)

	1970-71			1971-72		
	Receipts	Payments	Surplus or deficit (—)	Receipts	Payments	Surplus or deficit (—)
I Budgetary transactions—						
Budgetary revenue and expenditure.....	12,803	13,182	— 379	14,227	14,841	— 614
Add: Receipts and revenues credited to appropriations.....	405	405		500	500	
	13,208	13,587	— 379	14,727	15,341	— 614
II Non-budgetary transactions—						
Social security accounts—						
Old age security fund.....	1,914	1,907	7	2,118	2,205	— 87
Canada pension plan.....	1,024	981	43	1,102	1,077	25
Unemployment insurance account.....	771	758	13	1,189	1,361	— 172
	3,709	3,646	63	4,409	4,643	— 234
Other annuity, insurance and pension accounts.....	980	293	687	1,248	334	914
Loans, investments and advances—						
To crown corporations.....	415	1,536	— 1,121	481	1,724	— 1,243
To others.....	701	939	— 238	630	1,055	— 425
	1,116	2,475	— 1,359	1,111	2,779	— 1,668
Foreign exchange reserves.....	1,753	3,070	— 1,317	2,446	3,144	— 698
Provincial tax collection agreements ac- count.....	1,858	1,946	— 88	2,153	2,023	130
Other transactions.....	2,459	2,244	215	3,138	2,695	443
Total non-budgetary.....	11,875	13,674	— 1,799	14,505	15,618	— 1,113
Total budgetary and non-budgetary.....	25,083	27,261	— 2,178	29,232	30,959	— 1,727
III Unmatured debt transactions—						
Marketable bonds ⁽¹⁾	2,647	1,969	678	2,220	1,866	354
Treasury bills.....	10,975	10,135	840	11,910	11,815	95
Non-marketable bonds—						
Canada savings bonds.....	2,143	917	1,226	2,612	704	1,908
Other.....	86	219	— 133	7	315	— 308
	15,851	13,240	2,611	16,749	14,700	2,049
Net increase or decrease (—) in Receiver General bank balances.....			433			322
Add: Receiver General bank balances at beginning of year.....			845			1,278
Receiver General bank balances at end of year..			1,278			1,600

⁽¹⁾ Includes net purchases or sales by the Government of its own securities.

TABLE 2

(in millions of dollars)

BUDGETARY TRANSACTIONS FOR FISCAL YEAR 1971-72	Budget forecast June 18, 1971	Actual	Increase or decrease (-) compared with June 18, 1971 forecast	Per cent
Revenue.....	13,660	14,227	567	4.15
Expenditure.....	14,410	14,841	431	3.00
Deficit.....	750	614	-136	

Budgetary transactions

Revenue increased by \$1,424 million to a total of \$14,227 million in 1971-72. The effect of the tax changes announced in June and October was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy. The tax reform amendments which became effective January 1, 1972 had little effect on budgetary revenue in 1971-72. The major increases in revenue were \$728 million

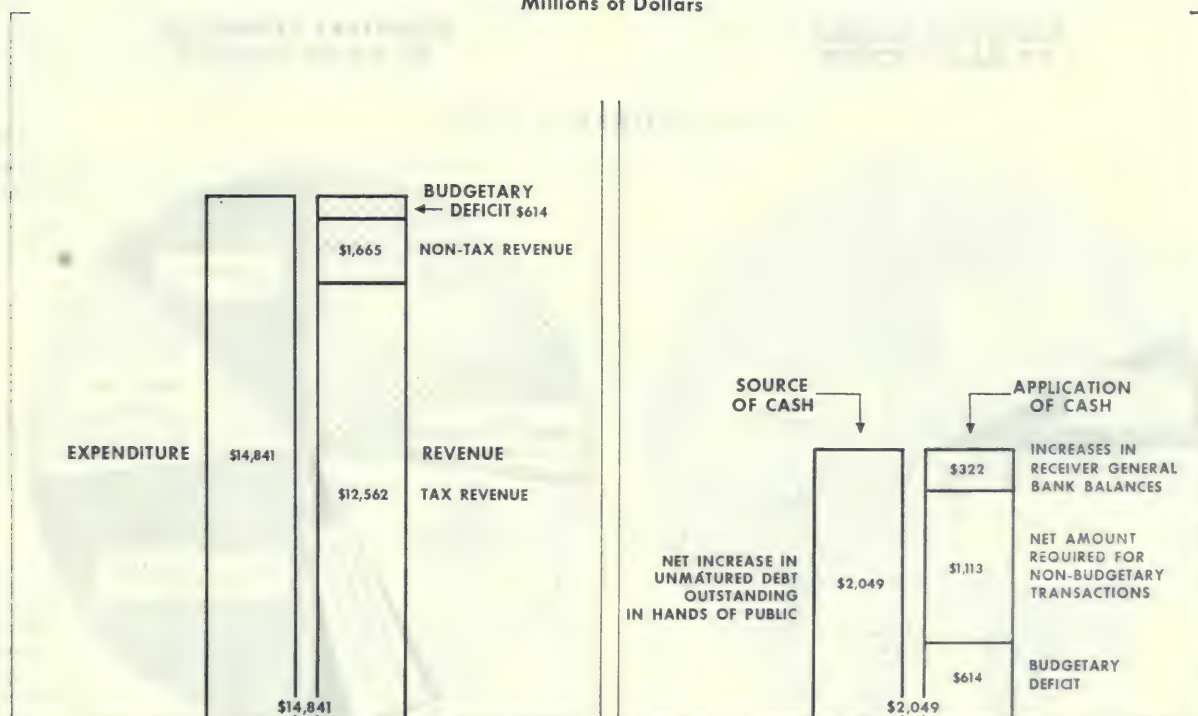
from personal income tax (including social development tax), \$277 million from sales taxes, \$174 million from customs import duties and \$130 million from returns on investment. These were the major factors in increasing the expansion of revenue from \$489 million in 1970-71 to \$1,424 million in 1971-72 and its rate of growth from 3.9 per cent to 11.1 per cent per annum in the same periods.

Expenditure rose by \$1,659 million, or 12.6 per cent, to \$14,841 million in 1971-72; in 1970-71, the corresponding increases were \$1,264 million and 10.6 per cent. The greater part of the rise in expenditure in 1971-72 was the result of increases of \$442 million in expenditure on health and welfare (including \$176 million in respect of the Medical Care Act), \$310 million in economic development and support, \$125 million in defence expenditures, \$197 million in additional fiscal transfer payments, \$90 million in higher public debt charges and \$98 million in education assistance. These six functions of the government accounted for \$1,262 million of the increase in expenditure in 1971-72. In 1970-71, they accounted for \$1,168 million of the increase of \$1,264 million in that year.

Table 3 presents revenue by source and expenditure by function for both 1970-71 and 1971-72. It shows that the effects of the changes in revenue and expenditure just described resulted in a budgetary deficit of \$614 million compared with a budgetary deficit of \$379 million in 1970-71.

BUDGETARY REVENUE AND EXPENDITURE AND FINANCING OF CASH REQUIREMENTS

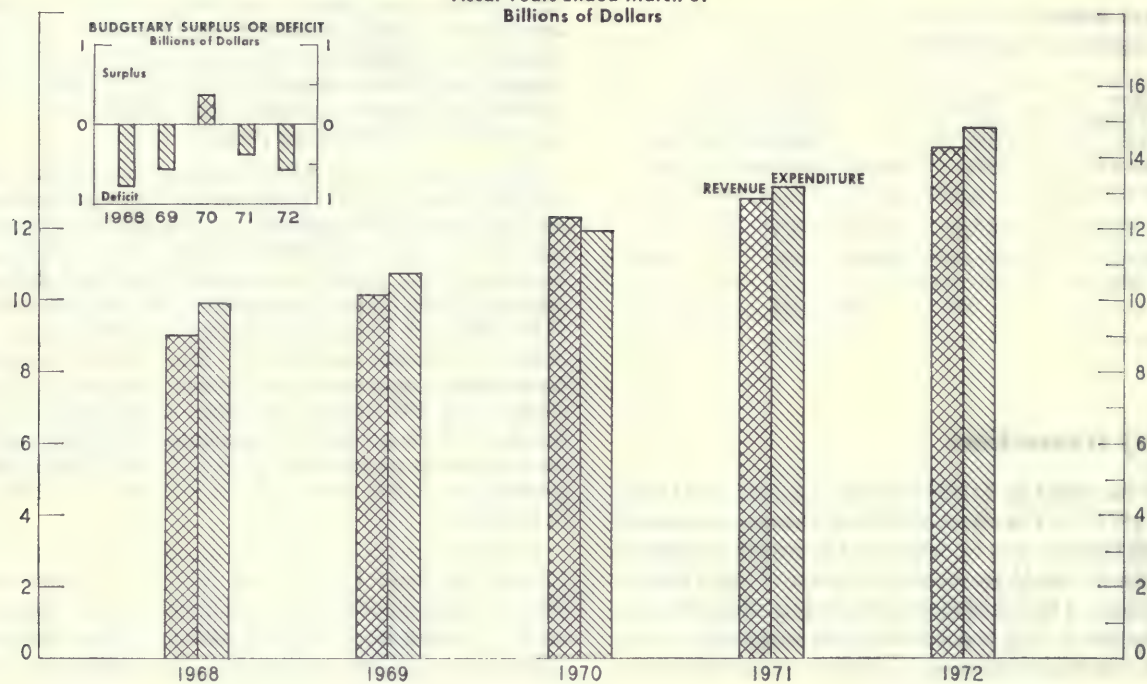
For Fiscal Year 1971-1972
Millions of Dollars



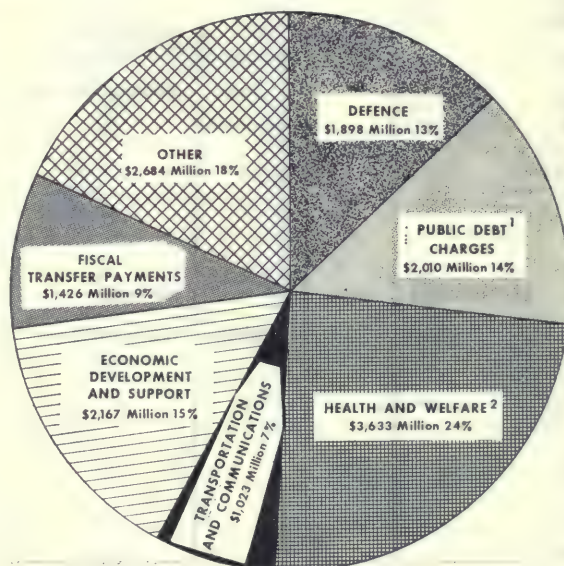
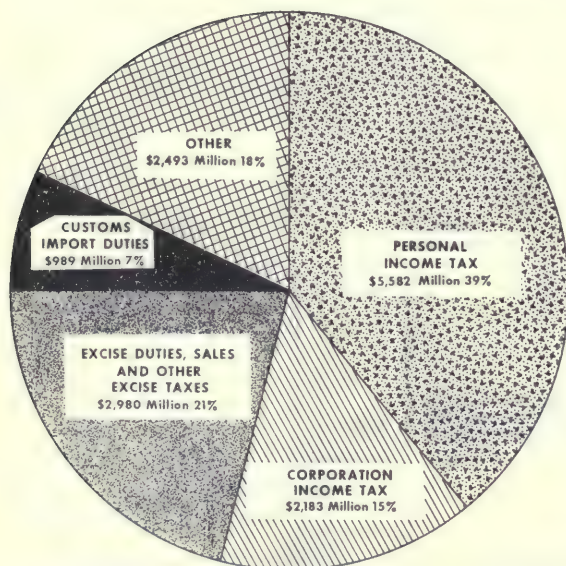
BUDGETARY REVENUE AND EXPENDITURE

Fiscal Years Ended March 31

Billions of Dollars

BUDGETARY REVENUE
BY MAJOR SOURCEBUDGETARY EXPENDITURE
BY MAJOR FUNCTION

For Fiscal Year Ended March 31, 1972



1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.
2. Does not include payments out of old age security fund.

TABLE 3
BUDGETARY REVENUE BY SOURCE AND
EXPENDITURE BY FUNCTION

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
REVENUE BY SOURCE			
Tax revenue—			
Income tax—			
Personal ⁽¹⁾	5,263	5,991	728
Corporation.....	2,219	2,183	—36
On dividends, interest, etc. going abroad.....	258	287	29
	7,740	8,461	721
Sales and other excise taxes....	2,111	2,373	262
Customs import duties.....	814	989	175
Excise duties.....	561	607	46
Other taxes.....	120	132	12
	11,346	12,562	1,216
Non-tax revenue.....	1,457	1,665	208
	12,803	14,227	1,424
EXPENDITURE BY FUNCTION			
Defence.....	1,773	1,898	125
Transportation and communi- cations.....	940	1,023	83
Economic development and sup- port.....	1,857	2,167	310
Health and welfare ⁽²⁾	3,191	3,633	442
Fiscal transfer payments.....	1,229	1,426	197
Public debt charges.....	1,920	2,010	90
Education assistance.....	463	561	98
All other expenditures.....	1,809	2,123	314
	13,182	14,841	1,659
Surplus or deficit (—).....	—379	—614	—235

⁽¹⁾ Including Social Development Tax \$566 million in 1970-71 and \$408 million in 1971-72.

⁽²⁾ Excluding payments from social security accounts.

TABLE 4
BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT
BY MONTHS FOR THE FISCAL YEAR 1971-72

(in millions of dollars)

MONTH	Revenue			Expenditure			Surplus or deficit (—)	
	Monthly	Cumulative to end of month		Monthly	Cumulative to end of month		Monthly	Cumulative to end of month
		Amount	Per cent of total		Amount	Per cent of total		
April, 1971.....		1,140	8	833	833	6	307	307
May.....		1,244	17	1,006	1,839	12	238	545
June.....		1,107	24	1,116	2,955	20	—9	536
July.....		1,178	34	1,217	4,172	28	—39	497
August.....		1,069	40	1,078	5,250	35	—9	488
September.....		1,107	48	1,190	6,440	43	—83	405
October.....		1,162	56	1,245	7,685	52	—83	322
November.....		1,176	64	1,329	9,014	61	—153	169
December.....		1,280	73	1,209	10,223	69	71	240
January, 1972.....		1,259	82	1,155	11,378	77	104	344
February.....		1,004	89	1,170	12,548	85	—166	178
March.....		1,286	98	1,520	14,068	95	—234	—56
Supplementary.....		215	100	773	14,841	100	—558	—614
Total for year.....		14,227		14,841			—614	

The levels of revenue, expenditure and surplus or deficit in each month of 1971-72 are shown in Table 4. This table shows that the recorded cumulative surplus varied between the limits of \$545 million and \$178 million between May 1971 and February 1972, and then fell sharply in the remaining period of the fiscal year.

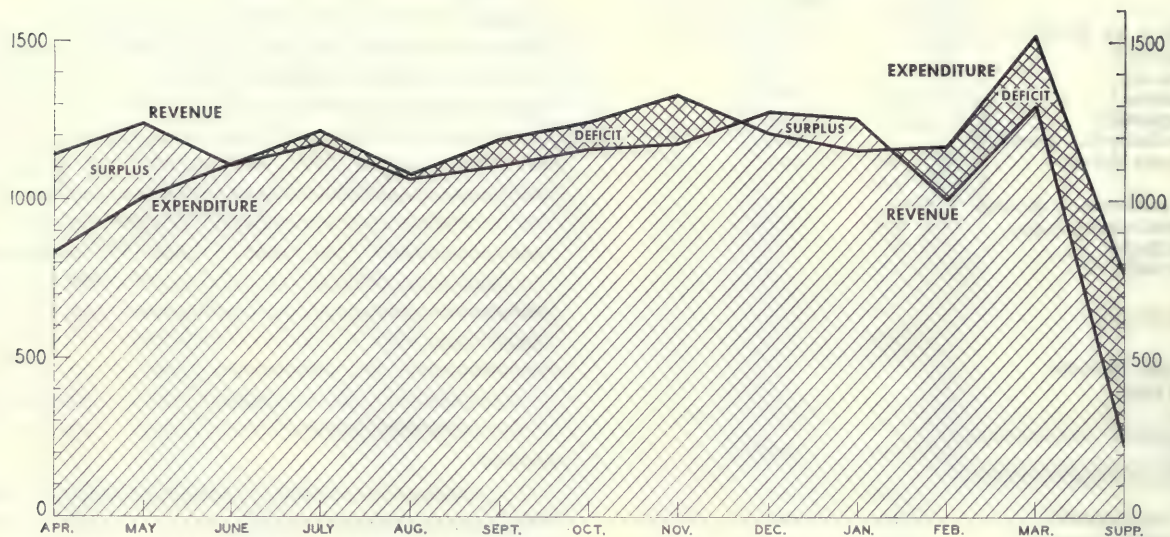
Although there were month to month variations in both revenue and expenditure, 48 per cent of the total revenue was credited in the first six months whereas for the same period only 43 per cent of expenditure had been charged. The heavier expenditure towards the end of the fiscal year was due to three main factors: many construction contracts which were let in the early part of the year did not come up for payment until some months later; under provisions of the Financial Administration Act, expenditures properly applicable to the fiscal year 1971-72 but made in April 1972 were charged to the fiscal year 1971-72; and deficits of crown corporations and special operating accounts which were charged to 1971-72 expenditure were not known until late in the fiscal year. Expenditures in the supplementary period were \$773 million or 5 per cent of total expenditure whereas revenue recorded in the same period was \$235 million or 2 per cent of total revenue.

The changes in revenue, expenditure and the surplus or deficit during the last ten fiscal years are given in Table 5. This table shows that, while a surplus was produced only in 1969-70, deficits have tended to become smaller when expressed as a proportion of budgetary expenditure. One reason for this decline is that the decade covered a long period of almost uninterrupted economic expansion in which revenues rose at a faster rate than expenditure.

BUDGETARY REVENUE AND EXPENDITURE BY MONTHS

Fiscal Year Ended March 31, 1972

Millions of Dollars



BUDGETARY SURPLUS OR DEFICIT BY MONTHS

For Fiscal Year Ended March 31, 1972

Millions of Dollars

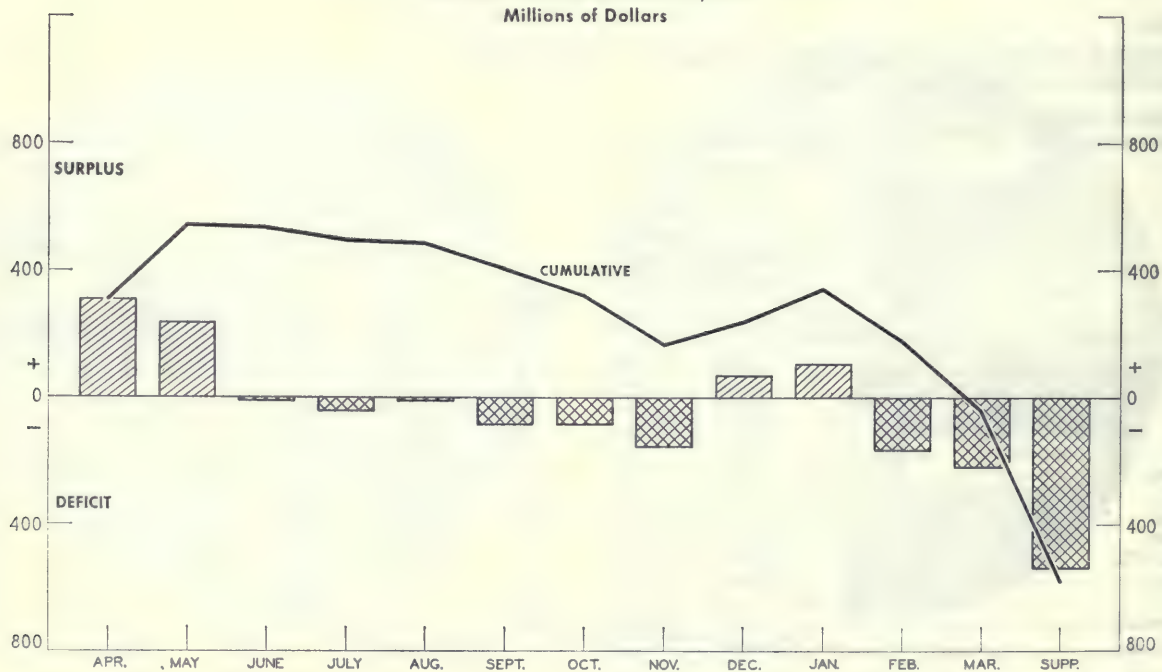


TABLE 5

BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT⁽¹⁾

Fiscal year ended March 31	Revenue		Expenditure		Surplus or deficit (—)	
	Amount	Per cent change	Amount	Per cent change	Amount	As a percentage of expenditure
1963.....	5,878.7	2.60	6,570.3	0.76	—691.6	10.53
1964.....	6,253.2	6.39	6,872.4	4.60	—619.2	9.01
1965.....	7,180.3	14.83	7,218.3	5.03	—38.0	0.53
1966.....	7,695.8	7.18	7,734.8	7.16	—39.0	0.51
1967.....	8,376.2	8.58	8,797.7	13.74	—421.5	4.79
1968.....	9,076.6	8.36	9,871.4	12.20	—794.8	8.05
1969.....	10,191.1	12.28	10,767.2	9.07	—576.1	5.35
1970.....	12,323.9	20.93	11,931.3	10.81	392.6	3.21
1971.....	12,803.0	3.88	13,182.1	10.48	—379.1	2.88
1972.....	14,226.6	11.12	14,840.9	12.58	—614.3	4.14

⁽¹⁾ Prior year figures have not been adjusted in this table to account for vote-netting.

Non-budgetary transactions

(excluding unmatured debt transactions)

Social security accounts

The three social security accounts are those for the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Account. Details of their transactions in 1970-71 and 1971-72 are given in Table 6.

The Old Age Security Fund up to and including 1971 was financed by tax receipts. The old age security taxes were eliminated after 1971 but the old age security fund remains and amounts determined by reference to the previously existing old age security tax rates are credited to this fund. These

receipts were \$2,118 million in 1971-72 an increase of 11 per cent over their level in 1970-71. Payments rose to \$2,205 million in 1971-72 or \$87 million under receipts. In 1970-71 receipts of \$1,914 million exceeded disbursements by \$7 million.

The Canada Pension Plan had receipts of \$1,102 million in 1971-72 which exceeded its disbursements of \$167 million by \$935 million. The greater part of the excess was invested in purchasing \$910 million of provincial and federal government bonds. At March 31, 1972 the balance in the Canada Pension Plan Investment Fund was \$4,611 million as compared with \$3,701 million at March 31, 1971.

The Unemployment Insurance Act, 1971, authorized the establishment in the accounts of Canada of an account to be

TABLE 6

SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

RECEIPTS	1970-71	1971-72	OUTLAYS	1970-71	1971-72
OLD AGE SECURITY FUND					
Income tax.....	1,340	1,450	Pension payments.....	1,634	1,679
Sales tax.....	574	668	Guaranteed income supplement.....	273	526
	1,914	2,118		1,907	2,205
			Surplus of receipts.....	7	- 87
CANADA PENSION PLAN					
Contributions.....	813	826	Pensions.....	92	144
Investment income.....	211	275	Administration costs.....	20	23
Other..... ⁽¹⁾		1	Investments.....	869	910
	1,024	1,102		981	1,077
			Surplus of receipts.....	43	25
UNEMPLOYMENT INSURANCE ACCOUNT ⁽²⁾					
Contributions.....	594	663	Benefits.....	758	1,123
Investment income.....	29	16	Administration costs.....		26
Investments realized.....	142	326	Other.....		28
Advance from government.....		184	Liability for advance by government.....		184
Other.....	6			758	1,361
	771	1,189	Surplus of receipts.....	13	- 172

⁽¹⁾ Less than \$500,000.

⁽²⁾ Formerly the Unemployment Insurance Fund.

known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

The balance in the Unemployment Insurance Fund at March 31, 1971 was \$323 million and consisted of \$25 million on deposit with the Receiver General and \$326 million in investments in Government of Canada securities plus accrued interest partly offset by outstanding warrants of \$27 million. As at June 27, 1971 the balance in the Fund was \$272 million and consisted of \$15 million on deposit with the Receiver General, \$21 million on deposit with chartered banks and \$236 million in investments in Government of Canada securities plus accrued interest. As of June 27, 1971 the investments were liquidated and the balance in the Fund (\$272 million) was transferred to the Unemployment Insurance Account. Subsequent transactions during the year brought the balance in the account as at March 31, 1972 to \$37 million.

Other Non-Budgetary Transactions

(excluding unmatured debt transactions)

Other operations include receipts from other annuity, insurance and pension accounts, loans, investments and advances, sums required to finance additions to foreign exchange reserves and a variety of miscellaneous transactions. The balances from these are shown in Table 1.

Other annuity, insurance and pension accounts include the superannuation accounts of the public service, the Canadian forces and the R.C.M.P., the government annuities account and certain other accounts of a similar nature such as the account for retiring allowances to Members of Parliament. The net receipts from these accounts rose from \$687 million in 1970-71 to \$914 million in 1971-72.

Loans, investments and advances are made to crown corporations, provincial governments, governments outside Canada, international organizations, private businesses and individuals. The greater part of these loans, investments and advances are made to crown corporations: in 1971-72 net loans to and investments in crown corporations were \$1,243 million as compared with \$1,121 million in 1970-71. Other

loans, investments and advances were \$425 million in 1971-72 and \$238 million in 1970-71.

Foreign exchange operations to finance increases in Canada's international reserves include receipts from Special Drawing Rights (S.D.R.) issued by the International Monetary Fund and payments arising from subscriptions of capital to the International Monetary Fund, advances to the Exchange Fund and the redemption of non-interest-bearing notes payable to the International Monetary Fund. During 1971-72, the receipts from S.D.R.s were \$117 million, bringing the total value of those held to \$370 million. The net increase in advances to the Exchange Fund during the year was \$821 million as a result of advances to and repayments from it of \$2,822 million and \$2,001 million respectively. The net effect of all foreign exchange operations of this type was to finance a net increase of \$698 million in Canada's foreign exchange reserves in 1971-72 as compared with \$1,317 million in 1970-71. The large sums required for this purpose reflect the strength of the Canadian dollar in foreign exchange markets.

Collections of provincial income tax totalled \$2,153 million during the year and payments to the provinces were \$2,023 million. In 1970-71 collections were \$1,858 million and payments were \$1,946 million.

Miscellaneous operations produced a net receipt of \$443 million in 1971-72 and a net receipt of \$215 million in 1970-71.

Unmatured debt Transactions

The net cash requirement arising from the budget, operations of social security funds and other operations was \$1,727 million in 1971-72 as compared with \$2,187 million in 1970-71. Table 1 shows that the increased sums required to finance additions to foreign exchange reserves was a major factor in this cash requirement.

Cash requirements were met almost entirely by net issues of marketable bonds, treasury bills and Canada savings bonds. In 1971-72, there was a net increase of \$355 million of marketable bonds; in 1970-71, the net increase in the issues of these bonds was \$678 million. In addition, there was a net increase of \$95 million in treasury bill issues as compared with \$840 million in 1970-71. The Canada savings bond issue of 1971-72 proved very attractive and produced a net amount of \$1,908 million as compared with \$1,226 million in 1970-71. Other borrowing produced a net payment of \$309 million as compared with net payments of \$133 million in 1970-71.

Change in cash position

A summary of all these operations is given in Table 1 which shows that their net effect was to increase the bank balances of the Receiver General, including those in foreign currencies, by \$322 million from \$1,278 million at March 31, 1971 to \$1,600 million at March 31, 1972.

Change in debt position

As a result of all the operations just described, the gross public debt increased by \$4,748 million to \$47,724 million at March 31, 1972, net recorded assets increased by \$4,134 million to \$29,787 million and the net debt increased by \$614 million to \$17,937 million.

TABLE 7

NET DEBT

(in millions of dollars)

	Balance at March 31		Increase or decrease (—)
	1971	1972	
Gross liabilities.....	42,976	47,724	4,748
Less recorded net assets.....	25,653	29,787	4,134
Net debt.....	17,323	17,903	614

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

The revenue of the Government of Canada, as classified for the purposes of national accounts, rose by \$2,021 million or 12.8 per cent during 1971-72. The corresponding increase in expenditure was \$2,232 million or 14.1 per cent. The resultant deficit, on a national accounts basis, was \$268 million compared with the \$57 million deficit in 1970-71.

All components of revenue increased during the year, with the rate of increase for each of the major components being higher than in the previous year. The most significant source

of revenue continued to be direct taxes paid by persons, which increased by \$899 million or 11.9 per cent compared with \$789 million or 11.6 per cent in 1970-71. The larger increase resulted from higher personal incomes. Direct taxes, corporations, increased by \$324 million or 14.2 per cent, after only a nominal increase in 1970-71, indicative of an improved corporation profit picture during the year. Indirect taxes, including excise and sales taxes and import duties, the second largest revenue component, increased by \$567 million or 13.9 per cent in 1971-72 as opposed to \$59 million or 1.5 per cent in the previous year, primarily as the result of higher consumer spending. The increase in investment income of \$195 million or 14.9 per cent was greater than in the previous year (\$164 million or 14.3 per cent) due to increased interest on loans, advances and investments, on social insurance and government pension funds and to increased remitted profits less covered losses of government business enterprises.

Expenditure components for which the largest increases were reported were transfer payments to persons, to other levels of government and to holders of public debt and in expenditure on goods and services, non-defence. Transfer payments to persons increased by \$881 million or 21.1 per cent as compared with \$474 million or 12.8 per cent in 1970-71. The prime contributing factors were the significant increases in benefit payments under the unemployment insurance and the old age security programs. The increase in

TABLE 8

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

(in millions of dollars)

	1970-71	1971-72 ⁽¹⁾	Increase or decrease (—)	
			Amount	Per cent
REVENUE				
Direct taxes, persons.....	7,573	8,472	899	11.9
Direct taxes, corporations.....	2,274	2,598	324	14.2
Withholding taxes.....	260	281	21	8.1
Indirect taxes.....	4,087	4,654	567	13.9
Investment income.....	1,310	1,505	195	14.9
Other current transfers from persons.....	3	4	1	33.3
Capital consumption allowance.....	224	238	14	6.3
Total revenue.....	15,731	17,752	2,021	12.8
EXPENDITURE				
Goods and services, defence.....	1,852	1,885	33	1.8
Goods and services, non-defence.....	2,721	3,056	335	12.3
Transfers to persons.....	4,177	5,058	881	21.1
Interest on public debt.....	1,877	2,091	214	11.4
Subsidies.....	566	542	—24	—4.2
Capital assistance.....	120	172	52	43.3
Transfers to other levels of government.....	3,755	4,409	654	17.4
Payments to non-residents.....	252	249	—3	—1.2
Gross capital formation.....	468	558	90	19.2
Total expenditure.....	15,788	18,020	2,232	14.1
Surplus or deficit (—).....	—57	—268		

⁽¹⁾ Preliminary estimates.

transfer payments to other levels of government of \$654 million or 17.4 per cent was smaller than in the previous year, when the increase was \$948 million or 33.8 per cent. There were increases in most of the elements making up this component, the more significant being in respect of payments under the federal-provincial tax sharing agreements and the Medical Care Act. The increase in the interest on public debt component of \$214 million or 11.4 per cent was of much the same order as the increase in the previous year. Expenditure on goods and services, non-defence, increased by \$335 million or 12.3 per cent in 1971-72 compared with a \$149 million or 5.8 per cent increase in 1970-71. The greater increase can be attributed to both higher levels of purchasing and of prices.

Reconciliation of the Public Accounts and National Accounts Presentation

The reconciliation of revenue and expenditure, within the national accounts framework, with that within the budgetary or public accounts framework, is presented in Tables 9 and 10. A summary of adjustments is provided in table 8.

TABLE 9

FEDERAL GOVERNMENT REVENUE PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1970-71	1971-72 ⁽¹⁾
BUDGETARY REVENUE	12,803	14,227
<i>Deduct:</i>		
Budgetary return on investment.....	-1,000	-1,133
Post Office revenue.....	-338	-404
Other non-tax budgetary revenue.....	-119	-127
	-1,457	-1,664
Corporate income tax excess of accruals over collections.....	-90	268
<i>Add:</i>		
Old age security taxes.....	1,914	2,118
Unemployment insurance account—employer-employee contributions.....	495	571
Government pension funds—employer-employee contributions.....	520	505
Prairie Farm Assistance Act levies.....	6	3
	2,935	3,197
Government investment income:		
Interest on loans, advances and investments.....	570	663
Interest receipts on social insurance and government pension funds.....	418	444
Remitted profits less covered losses of government business enterprises.....	305	377
	1,293	1,484
Capital consumption allowance.....	224	238
Miscellaneous.....	23	2
Total revenue, national accounts basis	15,731	17,752

⁽¹⁾ Preliminary estimates.

TABLE 10

FEDERAL GOVERNMENT EXPENDITURE PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1970-71	1971-72 ⁽¹⁾
BUDGETARY EXPENDITURE	13,182	14,841
<i>Deduct:</i>		
Budgetary transfers to funds and agencies ⁽²⁾	-639	-664
Post Office expenditure.....	-369	-413
Deficit of government business enterprises....	-89	-91
Reserves and write-offs.....	-109	-48
Purchase of existing capital assets.....	-19	-18
Budgetary revenue items offset against budgetary expenditure ⁽³⁾	-69	-71
	-1,294	-1,305
<i>Add:</i>		
Extra budgetary funds expenditure:		
Old age security benefits.....	1,907	2,206
Unemployment insurance benefits.....	758	1,123
Government pensions.....	208	235
Prairie farm emergency payments.....	7	3
	2,880	3,567
Expenditures of government funds and agencies ⁽²⁾	660	640
Gross capital formation.....	468	558
Miscellaneous ⁽⁴⁾	-108	-281
Total current expenditure	15,788	18,020

⁽¹⁾ Preliminary estimates.

⁽²⁾ In the national accounts, budgetary appropriations to various funds and agencies are replaced by the expenditures actually made by these funds and agencies.

⁽³⁾ The largest component of this item consists of revenue from sales of goods and services by the government sector. These sales appear as final expenditure of the private sector and are deducted to avoid double counting.

⁽⁴⁾ This item includes the supplementary period adjustment. In the national accounts, expenditures on goods and services in the supplementary period are split evenly between adjacent fiscal years; most other expenditure items are shifted entirely to the next fiscal year.

The framework (national accounts or public accounts within which the annual budget or surplus is computed, has a significant impact on its level. The contributing factors to the difference may be grouped within three classifications:

- (i) transactions included within the budgetary or public accounts framework but excluded from the national accounts framework, e.g. Post Office—which is considered in national accounts analysis, by international convention, to be an enterprise,
- (ii) extra-budgetary transactions excluded from the budgetary or public accounts presentation, but included in the national accounts determination of government revenue and expenditure, e.g. Old Age Security Fund,
- (iii) other adjustments required to convert data in accordance with national accounts concepts, such as those required to convert investment income, corporate income tax and capital formation from a cash to an accrual basis, and those required to incorporate the transactions of other government funds and Crown agencies within the national accounts framework.

There were deficits both within the budgetary and national accounts frameworks during 1971-72. The public accounts or budgetary position reflected a deficit of \$614 million in 1971-72 as compared with \$379 million in 1970-71. The surplus on those extra-budgetary transactions which are included in the national accounts framework, remained at approximately the same level in 1971-72 as in 1970-71. The significant increases in extra budgetary revenue were found in the old age security tax, the accruals for corporation income tax and investment

income, and remitted profits from enterprises. Significant increases in extra budgetary benefit payments in respect of the old age security and unemployment insurance programs were to some extent offset by an increased negative adjustment in respect of the supplementary period. The government's net position within the national accounts framework in 1971-72 was a deficit of \$268 million as compared to a deficit of \$57 million in 1970-71.

SECTION 3

1971-72 Public Accounts

Revenue

CONTENTS

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Summary.....	3·2
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Receipts credited to appropriations.....	3·8

REVENUE

Budgetary revenue falls into two main classes, tax revenue and non-tax revenue. The most important of these from a revenue standpoint and its effect on the country's economy is tax revenue which accounted for 88 per cent of total receipts in 1971-72.

Tax revenue is further classified into, direct taxes and indirect taxes. Direct taxes are income taxes (personal and corporation), and estate taxes; indirect taxes comprise excise taxes (including sale taxes), excise duties and customs duties.

Non-tax revenue, consists of return on investments which includes interest received on loans and advances made by the government to crown corporations, provincial and municipal governments, national governments and departmental operating accounts and the government's share of profits made by crown corporations; revenue which arises from the operations of the Post Office; and other miscellaneous items arising from the normal activities of the government.

In addition to those receipts referred to above, there are receipts arising from certain program activities which are not credited to budgetary revenue as such, but are taken into the government's accounts as credits to the appropriations covering those programs. The authority for this action is included in the program details of the Appropriation Acts.

Also, under federal-provincial agreements the federal government collects provincial income taxes for certain provinces

which are not included as budgetary revenue but are credited to a deposit account pending their transmittal to the relevant province.

Other receipts of a budgetary nature which are not included in budgetary revenue are taxes or their equivalent arising from provisions of the Old Age Security Act and collections under provisions of the Canada Pension Plan.

Summary

Budgetary revenue in 1971-72 totalled \$14,227 million, \$1,424 million or 11 per cent over the comparable amount of \$12,803 million received in 1970-71. Tax revenue at \$12,562 million accounted for 88 per cent and non-tax revenue at \$1,665 million accounted for 12 per cent of the total revenue for 1971-72. In 1970-71 tax revenue was \$11,346 million or 89 per cent of the total and non-tax revenue was \$1,457 million or 11 per cent.

Tax revenue increased by \$1,216 million over 1970-71 receipts; the yield from personal income taxes was \$886 million higher, from sales tax \$277 million higher, from the social development tax \$158 million lower and from corporation income taxes \$35 million lower. Non-tax revenue increased by \$208 million; return on investments was \$134 million higher, post office revenue was \$66 million higher and other non-tax receipts were \$8 million higher than in 1970-71.

BUDGETARY REVENUE BY MONTHS AND MAJOR SOURCE
For Fiscal Year Ended March 31, 1972
Millions of Dollars

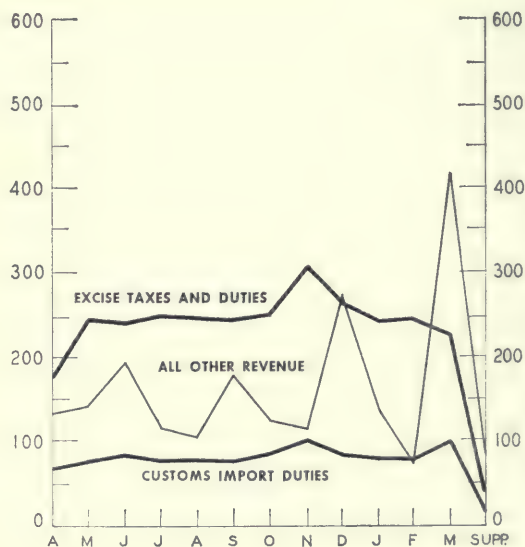
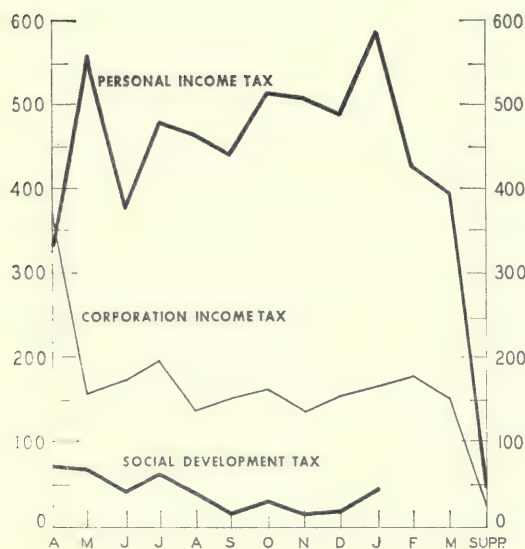


TABLE 1

BUDGETARY REVENUE BY MAJOR SOURCES

(in millions of dollars)

SOURCE	Fiscal year ended March 31					
	1971		1972		Increase or decrease (—)	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Tax revenue—						
Income tax—						
Personal ⁽¹⁾⁽²⁾	4,696.5	36.7	5,582.0	39.2	885.5	18.9
Corporation ⁽¹⁾⁽²⁾	2,218.5	17.3	2,183.1	15.4	—35.4	—1.6
On dividends, interest, etc., going abroad.....	258.2	2.0	287.7	2.0	29.5	11.4
Social development tax.....	566.3	4.4	408.4	2.9	—157.9	—27.9
Excise taxes—						
Sales ⁽¹⁾⁽²⁾	1,707.5	13.3	1,984.7	14.0	277.2	16.2
Other ⁽²⁾	403.2	3.2	388.4	2.7	—14.8	—3.7
Customs import duties ⁽²⁾	814.5	6.4	988.6	6.9	174.1	21.4
Excise duties ⁽²⁾	561.0	4.4	606.6	4.3	45.6	8.1
Estate tax.....	119.9	1.0	132.0	0.9	12.1	10.1
Other taxes.....	0.3		0.4		0.1	33.3
	11,345.9	88.7	12,561.9	88.3	1,216.0	10.7
Non-tax revenue—						
Return on investments.....	1,000.2	7.8	1,133.3	8.0	133.1	13.3
Post office—net postal revenue.....	337.6	2.6	403.8	2.8	66.2	19.6
Other non-tax revenue.....	119.3	0.9	127.6	0.9	8.3	6.8
	1,457.1	11.3	1,664.7	11.7	207.6	14.2
Total budgetary revenue.....	12,803.0	100.0	14,226.6	100.0	1,423.6	11.1

⁽¹⁾Excluding credits to:

The old age security fund—

Personal income tax.....	1,132.5	1,237.0
Corporation income tax.....	207.9	212.5
Sales tax.....	573.8	668.5
	1,914.2	2,118.0

⁽²⁾Net after deduction of refunds and drawbacks.

TABLE 2

MAJOR SOURCE OF BUDGETARY REVENUE BY MONTHS FOR THE FISCAL YEAR 1971-72

(in millions of dollars)

MONTH	Personal income tax		Corporation income tax	Social development tax	Non-resident income tax	Customs import duties	Sales tax	Other excise taxes and duties	Other tax revenue	Non-tax revenue	Total
	Deductions at source	Other collections									
April, 1971.....	168	156	369	70	27	66	115	61	8	100	1,140
May.....	250	308	158	68	43	74	160	84	11	88	1,244
June.....	309	68	172	42	13	81	154	87	14	167	1,107
July.....	400	81	194	61	24	78	173	77	11	79	1,178
August.....	406	55	139	40	15	78	164	85	10	77	1,069
September.....	377	63	152	17	13	76	161	85	9	154	1,107
October.....	449	63	161	31	19	85	167	84	13	90	1,162
November.....	466	41	136	17	15	99	204	100	11	87	1,176
December.....	440	45	155	18	19	81	177	89	14	242	1,280
January, 1972.....	490	97	166	44	56	80	173	70	11	72	1,259
February.....	411	17	179		19	78	157	89	9	45	1,004
March.....	303	92	153	1	23	97	155	69	9	384	1,286
Supplementary.....	11	16	49	—1	2	16	25	15	2	80	215
Total.....	4,480	1,102	2,183	408	288	989	1,985	995	132	1,665	14,227

The amount of revenue is affected by changes in taxation rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by instalments produces a distribution of receipts throughout the fiscal year. The distribution of revenue receipts between months may be affected by administrative factors.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

Tax Revenue

The effect of the tax changes announced in June and October was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy.

The tax reform amendments which became effective January 1, 1972 had little effect on budgetary revenue in 1971-72. The old age security taxes were eliminated after 1971 but the old age security fund remains and amounts determined by reference to the previously existing old age security tax rates are credited to this fund.

As is shown in Table 1, tax revenue totalled \$12,562 million in 1971-72 compared with \$11,346 million in 1970-71. The main changes were increases of \$886 million in personal income taxes, \$277 million in sales tax, \$174 million in customs import duties and decreases of \$158 million in social development tax and \$35 million in corporation income taxes.

Table 3 presents a comparison for the latest five fiscal years of tax revenue and old age security taxes on a per capita basis. Tax revenue which was \$392.86 per capita in 1967-68 was \$582.43 per capita in 1971-72; old age security taxes which were \$73.25 per capita in 1967-68 were \$98.20 in 1971-72.

TABLE 3

TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA

Fiscal year ended March 31	Tax revenue	Old age security tax ⁽¹⁾	Total
	\$	\$	\$
1968	392.86	73.25	466.11
1969	433.20	78.39	511.59
1970	520.18	86.94	607.12
1971	530.75	89.54	620.29
1972	582.43	98.20	680.63

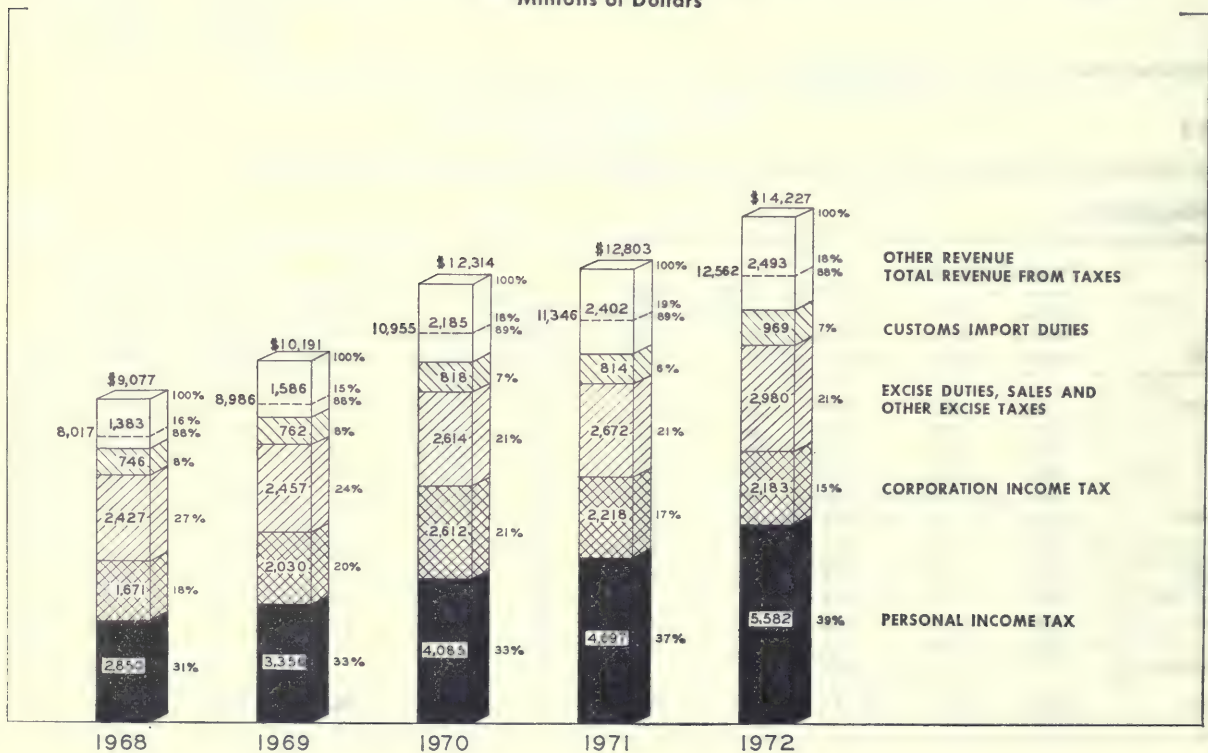
⁽¹⁾ The old age security taxes were eliminated after 1971 but amounts determined by reference to the previously existing old age security tax rates are credited to the old age security fund.

Federal provincial tax collection agreements

Under fiscal arrangements, that became operative in 1962, the federal government withdrew in part from the field of direct taxation and left the vacated area to the provinces. The federal government has entered into tax-collection agreements

BUDGETARY REVENUE BY SOURCE

Fiscal Years Ended March 31
Millions of Dollars



under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

During the year collections were \$2,153 million and payments to the provinces were \$2,023 million.

Tax on personal income

In 1971-72 personal income tax was again the largest source of government revenue. Its yield (excluding the old age security tax) was \$5,582 million or 39 per cent of all budgetary revenue compared with \$4,697 million or 37 per cent in 1970-71. The increase of \$886 million was due mainly to a higher level of personal incomes in 1971-72.

As is shown in Table 2, personal income taxes deducted at source were considerably lower in April, May and June 1971 and March 1972. This was due to the fact that a large part of over-deductions during the year was refunded in these months. Table 2 also shows that other collections, which are direct payments by individuals, were higher in April and May 1971 reflecting the payment of balances due for the taxation year 1970.

An amount of \$1,237 million in respect of personal income taxes was credited to the old age security fund compared with \$1,133 million in 1970-71. The increase of \$104 million was due to higher levels of personal income in 1971-72.

Corporation income tax

Corporation income tax was the second largest source of government revenue. The yield (excluding the old age security tax) was \$2,183 million or 15 per cent of total budgetary

revenue compared with \$2,219 million or 17 per cent in 1970-71. The decrease of \$35 million was due mainly to lower corporation income during the year, and to the termination in 1970-71 of the acceleration of corporate income tax payments.

Under the provisions of the Income Tax Act corporations are required to pay tax in monthly instalments. In the past their payment period has not coincided exactly with the taxation year in respect of which the instalments are being made. However, during 1971-72 transitional measures were in effect that moved the payment period of corporations forward so that it will coincide with their taxation year. As reflected in Table 2 these factors resulted in large settlement payments in April 1971 in respect of 1970 profits by companies with a fiscal period that coincided with the calendar year.

An amount of \$213 million in respect of corporate income taxes was credited to the old age security fund compared with \$208 million in 1970-71.

Taxes on dividends, interest, etc., going abroad

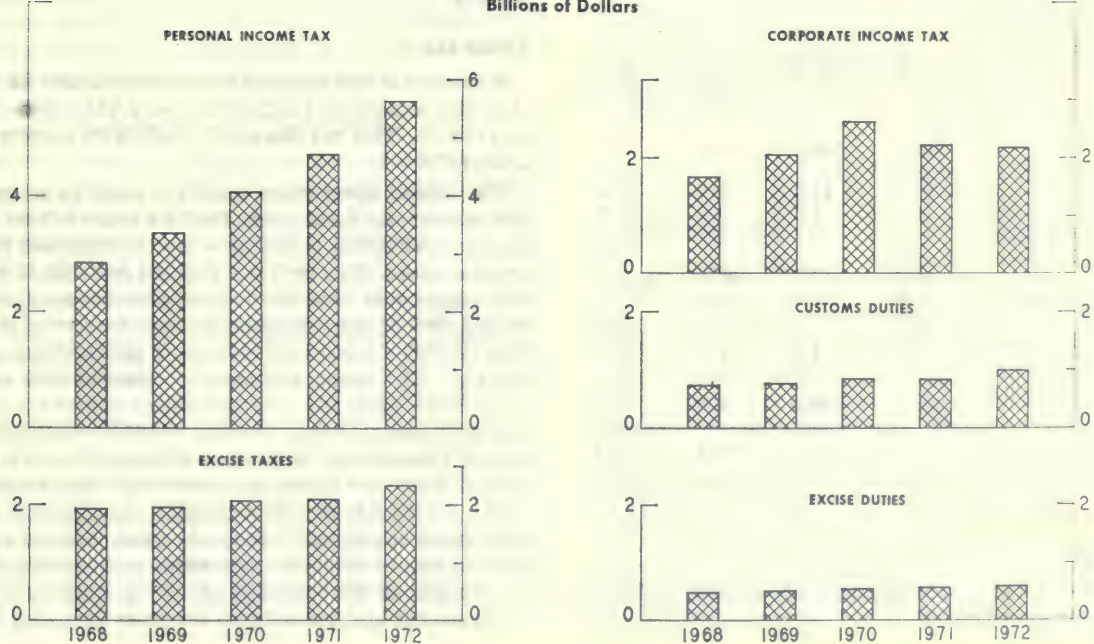
Revenue in this category was derived from taxes withheld from dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents. Collections for 1971-72 were \$288 million, an increase of \$30 million or 11 per cent over the 1970-71 total.

Social development tax

This tax first took effect for the taxation year 1969 and was discontinued effective January 1, 1972 under the new income tax provisions. The tax was imposed on individuals only.

PRINCIPAL SOURCES OF TAX REVENUE

Fiscal Years Ended March 31
Billions of Dollars



During 1971-72, \$408 million was collected compared with \$566 million in 1970-71.

The larger receipts in April, July and October 1971 and January 1972 as shown in Table 2 reflected quarterly instalments paid by individuals directly to the government. These instalments are payable on or before March 31, June 30, September 30 and December 31 of each taxation year with any unpaid balance being due at the time of filing income tax returns. The larger receipt in May and June 1971 reflected final payments on 1970 income.

Excise taxes

Excise taxes including the sales tax totalled \$2,373 million, 17 per cent of total budgetary revenue compared with \$2,111 million or 17 per cent in 1970-71.

From a revenue standpoint the general sales tax was the most important tax levied under the Excise Tax Act. Receipts (excluding the old age security tax) were \$1,985 million, \$277 million more than 1970-71 receipts.

An amount of \$669 million in respect of sales tax was credited to the old age security fund compared with \$574 million in 1970-71.

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, was \$388 million, \$15 million less than in 1970-71.

TABLE 4

(in millions of dollars)

EXCISE TAX COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1971	1972	Amount	Per cent
Sales tax.....	2,281.3	2,653.2	371.9	16.3
Less old age security tax transferred from the old age security fund.....	-573.8 1,707.5	-668.5 1,984.7	-94.7 277.2	-16.5 16.2
Other excise taxes—				
Cigarettes, tobacco and cigars.....	319.4	330.1	10.7	3.3
Jewellery, watches, ornaments, etc.....	10.2	11.2	1.0	9.8
Matches and lighters....	1.1	1.2	0.1	9.1
Television sets, radios, tubes and phono- graphs.....	38.6	10.2	-28.4	-73.6
Toilet preparations.....	21.4	22.0	0.6	2.8
Wines.....	8.1	9.4	1.3	16.0
Sundry commodities....	4.0	1.9	-2.1	-52.5
Interest and penalties..	2.1	3.4	1.3	61.9
Less refunds.....	-1.7 403.2	-1.0 388.4	0.7 -14.8	41.2 -3.7
	2,110.7	2,373.1	262.4	12.4

Customs import duties

Receipts from this source totalled \$989 million compared with \$814 million in 1970-71.

Excise duties

Excise duties were levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products were levied under the Excise Tax Act). Net receipts in 1971-72 were \$607 million compared with \$561 million in 1970-71.

TABLE 5

(in millions of dollars)

EXCISE DUTY COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1971	1972	Amount	Per cent
Cigarettes, tobacco and cigars.....	212.2	221.4	9.2	4.3
Spirits.....	209.4	235.3	25.9	12.4
Beer.....	149.1	160.6	11.5	7.7
Licences.....	(1)	(1)		
	570.7	617.3	46.6	8.2
Less refunds and draw- backs.....	-9.7	-10.7	-1.0	-10.3
	561.0	606.6	45.6	8.1

(1) Less than \$50,000.

Gross receipts of \$396 million from duties on alcoholic beverages consisted of \$235 million in respect of spirits and \$161 million in respect of beer and were \$37 million higher than collections of \$359 million in 1970-71 of which \$210 million was in respect of spirits and \$149 million in respect of beer.

Gross receipts of \$221 million from duties on tobacco products were \$9 million more than in 1970-71.

Refunds and drawbacks of \$11 million resulted in net excise duty collections of \$607 million in 1971-72. In 1970-71 refunds and drawbacks were \$10 million and net receipts were \$561 million.

Estate tax

Revenues in this category were derived under the Estate Tax Act. Net receipts of \$132 million were \$12 million more than in 1970-71. This tax does not apply with respect to deaths after 1970.

The federal government agreed to abate its estate tax by 50 per cent in the fiscal years 1962-63 and 1963-64 and by 75 per cent thereafter, in any province that imposed its own succession duties. To a province that did not wish to re-enter the succession duty field the federal government agreed to pay 50 per cent of the federal tax revenue from within that province in 1962-63 and 1963-64 and 75 per cent thereafter. During 1962-63, Quebec and Ontario collected their own succession duties while the other provinces received a payment in lieu of imposing duties. Starting in 1963-64 British Columbia joined Ontario and Quebec in imposing its own succession duties. When the estate tax abatement was raised to 75 per cent in 1964-65, British Columbia increased its succession duty rates accordingly but Quebec and Ontario preferred to take in lieu of the extra abatement a payment equivalent to 25 per cent of the federal estate tax in those provinces. This arrangement also carried into the years following 1964-65.

Other taxes

Revenue under this heading during the fiscal year was \$392 thousand compared with \$315 thousand in 1970-71.

Non-Tax Revenue

Non-tax revenue totalled \$1,665 million in 1971-72, \$208 million or 14 per cent higher than in 1970-71. The main changes were increases of \$133 million in return on investments and an increase of \$66 million in net postal revenue.

TABLE 6

(in millions of dollars)

NON-TAX REVENUE	Fiscal year ended March 31		Increase or decrease (—)	
	1971	1972	Amount	Per cent
Return on investments....	1,000.2	1,133.3	133.1	13.3
Post office—net postal revenue.....	337.6	403.8	66.2	19.6
Refunds of previous years' expenditure.....	23.0	21.5	-1.5	-6.5
Services and service fees..	17.1	17.9	0.8	4.7
Proceeds from sales.....	14.0	15.7	1.7	12.1
Privileges, licences and permits.....	26.3	28.3	2.0	7.6
Bullion and coinage.....	19.9	23.5	3.6	18.1
Premium, discount and exchange.....	0.8		-0.8	-100.0
Other.....	18.2	20.7	2.5	13.7
	1,457.1	1,664.7	207.6	14.2

Return on investments

These receipts, in an amount of \$1,133 million, consisted of income derived from loans and advances made by the government and from investments by the government in productive or earning assets. In 1970-71 receipts were \$1,000 million.

The following table summarizes the larger items. Further details are given in section 11 of this volume.

Loans to, and investments in, crown corporations

Receipts from crown corporations at \$790 million were \$85 million more than in the previous year. The main changes were increases of \$15 million in the Bank of Canada profits paid to the government and \$55 million in payments by the Central Mortgage and Housing Corporation.

Bank of Canada profits paid to the government were \$266 million compared with \$251 million in 1970-71 and Central Mortgage and Housing Corporation paid \$321 million compared with \$266 million.

Other loans and investments

The yield from other loans and investments was \$343 million compared with \$295 million in 1970-71.

The main changes were increases of \$19 million in Exchange Fund profits (\$194 million in 1971-72 compared with \$175 million in 1970-71) and \$21 million from interest-bearing deposits with chartered banks (\$46 million compared with \$25 million).

Other receipts included \$14 million in interest from loans made to the Municipal Development and Loan Board (\$15 million in 1970-71) and \$24 million in interest from loans and advances made under the Soldier Settlement and Veterans Land Acts (\$22 million in 1970-71).

TABLE 7

(in millions of dollars)

RETURN ON INVESTMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Loans to, and investments in, crown corporations—			
Bank of Canada—profits.....	250.3	265.5	15.2
Canadian Broadcasting Corpora- tion.....	7.4	8.4	1.0
Canadian National Railways.....	58.4	50.3	-8.1
Central Mortgage and Housing Corporation—			
Interest on debentures.....	257.1	313.4	56.3
Net profit.....	8.9	7.4	-1.5
	266.0	320.8	54.8
Export Development Corporation	13.9	18.8	4.9
Farm Credit Corporation.....	67.0	72.0	5.0
Northern Canada Power Com- mission.....	11.4	17.6	6.2
The St. Lawrence Seaway Au- thority.....	12.9	22.2	9.3
Other.....	17.5	14.5	-3.0
	704.8	790.1	85.3
Other loans and investments—			
National governments.....	24.3	23.4	-0.9
Provincial governments.....	3.3	3.0	-0.3
Exchange fund account.....	175.5	194.1	18.6
International Monetary Fund.....	3.2	5.2	2.0
Interest-bearing deposits with chartered banks.....	25.2	46.0	20.8
Municipal Development and Loan Board.....	14.6	14.2	-0.4
Soldier and general land settle- ment loans and veterans land act advances.....	22.0	23.7	1.7
Investments in United States dol- lar securities issued by other than the Government of Canada	2.4	1.0	-1.4
Airport capital loans.....		7.1	7.1
Miscellaneous.....	24.9	25.5	0.6
	295.4	343.2	47.8
	1,000.2	1,133.3	133.1

Post Office revenue

Gross receipts from post office operations were \$487 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commission at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, etc., in the amount of \$56 million and revenue credits to expenditure of \$27 million resulted in net revenue of \$404 million. In 1970-71 comparable amounts were gross receipts of \$418 million, authorized disbursements of \$55 million, credits to expenditure of \$26 million and net revenue of \$338 million.

As is shown in the section on budgetary expenditure the net costs of operating the Post Office during 1971-72 (excluding the \$56 million charged to revenue) were \$413 million. As net

revenue was \$404 million, there was an operating deficit of \$9 million. In 1970-71 net costs of \$369 million and net receipts of \$338 million resulted in a net deficit of \$31 million.

TABLE 8

(in millions of dollars)

POST OFFICE REVENUE	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
In Canada.....	393.9	461.8	67.9
From foreign countries.....	9.1	8.4	-0.7
Money orders.....	9.9	10.6	0.7
Rental of post office boxes.....	5.1	5.2	0.1
Other.....	0.2	0.6	0.4
	418.2	486.6	68.4
Less—			
Credited to appropriations.....	-25.5	-27.0	-1.5
Credited to revenue—			
Salaries and allowances—			
Revenue post offices.....	-13.4	-12.5	0.9
Semi-staff post offices.....	-29.6	-31.1	-1.5
Sub-post offices.....	-6.4	-6.8	-0.4
Postage and transit charges to or through foreign countries.....	-4.5	-4.1	0.4
Other.....	-1.2	-1.3	-0.1
	-80.6	-82.8	-2.2
	337.6	403.8	66.2

Refunds of previous years' expenditure

Refunds received in 1971-72 of expenditure made in prior years totalled \$22 million compared with \$23 million in 1970-71.

The Department of National Defence received \$3 million mainly from adjustments to cost audits and to adjustments on contracts with the United States Government and the Department of Veterans Affairs received \$4 million mainly from refunds of veterans pensions, allowances and re-establishment credits.

Services and service fees

Revenue from this source was \$18 million compared with \$17 million in 1970-71.

The Department of Agriculture received \$9 million mainly for services in connection with the inspection, weighing, storage and elevation of grain and the Department of Consumer and Corporate Affairs received \$3 million from weights and measures and electricity and gas inspection fees.

Proceeds from sales

Receipts of \$16 million were \$2 million more than in 1970-71.

The Department of Supply and Services received \$5 million from the sales of surplus crown assets and \$3 million from the sale of publications; Central Mortgage and Housing Corporation received \$2 million from the sales of properties; and the Department of Agriculture received \$2 million from the sale of livestock and produce.

Privileges, licences and permits

Revenue from this category totalled \$28 million in 1971-72, \$2 million more than in the previous fiscal year.

The Department of Indian Affairs and Northern Development received \$8 million (\$7 million in 1970-71) mainly in respect of oil, gas and gold. The Department of Public Works received \$6 million (\$6 million in 1970-71) mainly from rentals. The Department of Consumer and Corporate Affairs received \$8 million from patents, trade marks, charters, etc. (\$8 million in 1970-71).

Bullion and coinage

This revenue which was derived from transactions in the bullion and coinage working capital advance account was \$24 million compared with \$20 million in 1970-71.

Premium, discount and exchange

These transactions resulted in a net expenditure of \$1 million in 1971-72 compared with a net revenue of \$1 million in 1970-71.

Miscellaneous non-tax revenue

Other non-tax revenue of \$19 million was \$1 million more than in 1970-71.

Receipts credited to Appropriations

Receipts arising from the activities of particular programs and which are credited to the appropriations of those programs and which are not included in budgetary revenue totalled \$500 million in 1971-72 compared with \$405 million in 1970-71.

The following table summarizes these receipts by departments for the fiscal year ended March 31, 1972 with comparative figures for 1970-71.

TABLE 9

(in millions of dollars)

RECEIPTS CREDITED TO APPROPRIATIONS	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Agriculture.....	3.1	3.4	0.3
Communications.....	8.6	8.6	
Energy, Mines and Resources.....	0.9	1.0	0.1
Environment.....	17.7	18.7	1.0
Finance.....	2.1	2.3	0.2
Indian Affairs and Northern Development.....	6.1	6.0	-0.1
Justice.....	0.6		-0.6
Manpower.....	0.4	0.3	-0.1
National Defence.....	113.7	156.7	43.0
National Health and Welfare.....	16.9	20.0	3.1
National Revenue.....	11.8	12.5	0.7
Post Office.....	80.6	82.8	2.2
Public Works.....	2.7	8.2	5.5
Regional Economic Expansion.....	2.6	0.1	-0.4
Secretary of State.....	7.7	6.9	-0.8
Solicitor General—			
Royal Canadian Mounted Police..	41.8	49.2	7.4
Supply and Services.....	10.1	12.9	2.8
Transport.....	37.4	61.4	24.0
Treasury Board.....	9.6	16.4	6.8
Urban Affairs.....		2.0	2.0
Veterans Affairs.....	30.2	30.3	0.1
	404.6	499.7	95.2

SECTION 4

1971-72 PUBLIC ACCOUNTS

Expenditure

CONTENTS

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Classified by standard object.....	4·5
Classified by Ministerial Responsibility.....	4·6
Departmental summary.....	4·7

APPROPRIATIONS

Although a major part of the expenses of the public service is defrayed from moneys granted by parliament in the annual appropriation acts, substantial payments are made under authority of other acts which authorize expenditures out of the consolidated revenue fund for specified purposes and for such definite or indefinite amounts and during such periods of time as the acts may prescribe. The spending authority granted in the annual appropriation acts differs from that granted in "statutory" authorities in that it is usually for a specific amounts and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted, as provided by section 30 of the Financial Administration Act.

Table 1 gives a summary of budgetary expenditure provided under the authority of the annual appropriation acts and various statutory authorities for the fiscal year ended March 31, 1972. A statement in greater detail, classified by departments, is given in section 9 of this volume.

TABLE 1

SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1972

(in millions of dollars)

	Appropriations carried forward from 1970-71			Unexpended balances	
	1971-72	Utilized	Lapsed	Carried forward ⁽¹⁾	
Voted.....	57.8	7,807.5	7,453.3	292.8	119.2
Statutory.....		7,387.6	7,387.6		
Total.....	57.8	15,195.1	14,840.9	292.8	119.2

⁽¹⁾ Available for expenditure in 1972-73.

The Estimates for 1971-72 covering budgetary expenditure and the Appropriation Acts granting funds in respect thereof were as follows:

ESTIMATES FOR THE FISCAL YEAR 1971-72

(in millions of dollars)

Main Estimates.....	7,261
Supplementary A.....	362
Supplementary B.....	185
	<hr/> 7,808

APPROPRIATION ACTS FOR THE FISCAL YEAR 1971-72

(in millions of dollars)

Appropriation Act No. 2, 1971.....	1,919
Appropriation Act No. 3, 1971.....	5,342
Appropriation Act No. 4, 1971.....	362
Appropriation Act No. 2, 1972.....	185
	<hr/> 7,808

In addition an amount of \$58 million was carried forward from 1970-71 in accordance with provisions made in the original appropriations.

Budgetary expenditures during 1971-72, under authority of these appropriations, totalled \$7,453 million, consequently, \$412 million, or about 5 per cent of the amount provided by the appropriation acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount \$293 million lapsed in accordance with section 30 of the Financial Administration Act and \$119 million was available for expenditure in 1972-73 in accordance with provision of the appropriation acts.

Budgetary expenditures in 1971-72 under the authority of statutes authorizing payments from the consolidated revenue fund for specific purposes without further appropriations amounted in the aggregate to \$7,388 million, accounting for approximately 50 per cent of the total budgetary expenditures of \$14,841 million. A comparative summary of these statutory expenditures by principal classes is shown in the following table:

TABLE 2

SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Interest and other public debt charges	1,920.4	2,136.9	216.5
Subsidy and fiscal arrangements payments to provinces.....	1,228.9	1,425.5	196.6
Family and youth allowances.....	615.9	614.1	-1.8
Contributions to provinces under the Hospital Insurance and Diagnostic Services Act.....	734.3	844.6	110.3
Contributions to provinces pursuant to the Health Resources Fund Act..	37.5	37.0	-0.5
Contributions to the provinces pursuant to the Medical Care Act.....	400.5	576.5	176.0
Payments to the provinces under the Canada Assistance Plan.....	391.6	457.1	65.5
Amortization of deferred charges.....	185.3	161.6	-23.7
Payments under the National Transportation Act.....	65.7	65.5	-0.2
Government's contributions to superannuation accounts.....	165.1	177.9	12.8
Post-secondary education payments to provinces.....	388.3	450.5	62.2
Government's contribution to the unemployment insurance account.....	99.0	92.1	-6.9
Contributions to the provinces under the Trans-Canada Highway Act.....	39.6	2.3	-37.3
General incentives to industry.....	30.1	31.3	1.2
Assistance re storage of grain.....	35.3	86.1	50.8
Interest on guaranteed loans.....	21.5	32.6	11.1
Old age assistance, disabled persons allowances and blind persons allowances.....	5.0	4.5	-0.5
Payments under the Emergency Gold Mining Assistance Act.....	13.1	12.6	-0.5
	6,377.1	7,208.7	831.6
All other statutory expenditure.....	129.4	178.9	49.5
	6,506.5	7,387.6	881.1

In 1970-71 annual Appropriation Acts provided \$6,909 million of which \$6,676 million was utilized and expenditures under Special Statutes were \$6,506 million resulting in total expenditure of \$13,182 million.

Expenditure

As statements of accountability to Parliament, it is appropriate that the expenditures should be reported on the basis of the classifications adopted in the Appropriation Acts and the Estimates, so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey these are the classifications that have been followed. However, analyses of expenditures by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditures by departmental or administrative units.

TABLE 3
BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION
(in millions of dollars)

	Fiscal year ended March 31									
	1968		1969		1970		1971		1972	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
General government services.....	376	4	411	4	505	4	579	4	698	5
Foreign affairs.....	217	2	227	2	243	2	282	2	314	2
Defence.....	1,760	18	1,763	17	1,791	15	1,773	14	1,898	13
Transportation and communications.....	951	10	910	8	893	8	940	7	1,023	7
Economic development and support.....	1,473	15	1,527	14	1,776	15	1,857	14	2,167	15
Health and welfare ⁽¹⁾	2,148	22	2,378	22	2,734	23	3,191	24	3,633	24
Education assistance.....	114	1	287	3	315	3	463	3	561	4
Culture and recreation.....	280	3	244	2	376 ⁽²⁾	3	263	2	348	2
Fiscal transfer payments.....	738	8	867	8	932	8	1,229	9	1,426	9
Public debt.....	1,301	13	1,480	14	1,717	14	1,920 ⁽³⁾	15	2,010 ⁽³⁾	14
Internal overhead expenses.....	440	4	644	6	639	5	685	6	763	5
	9,798	100	10,738	100	11,921	100	13,182	100	14,841	100

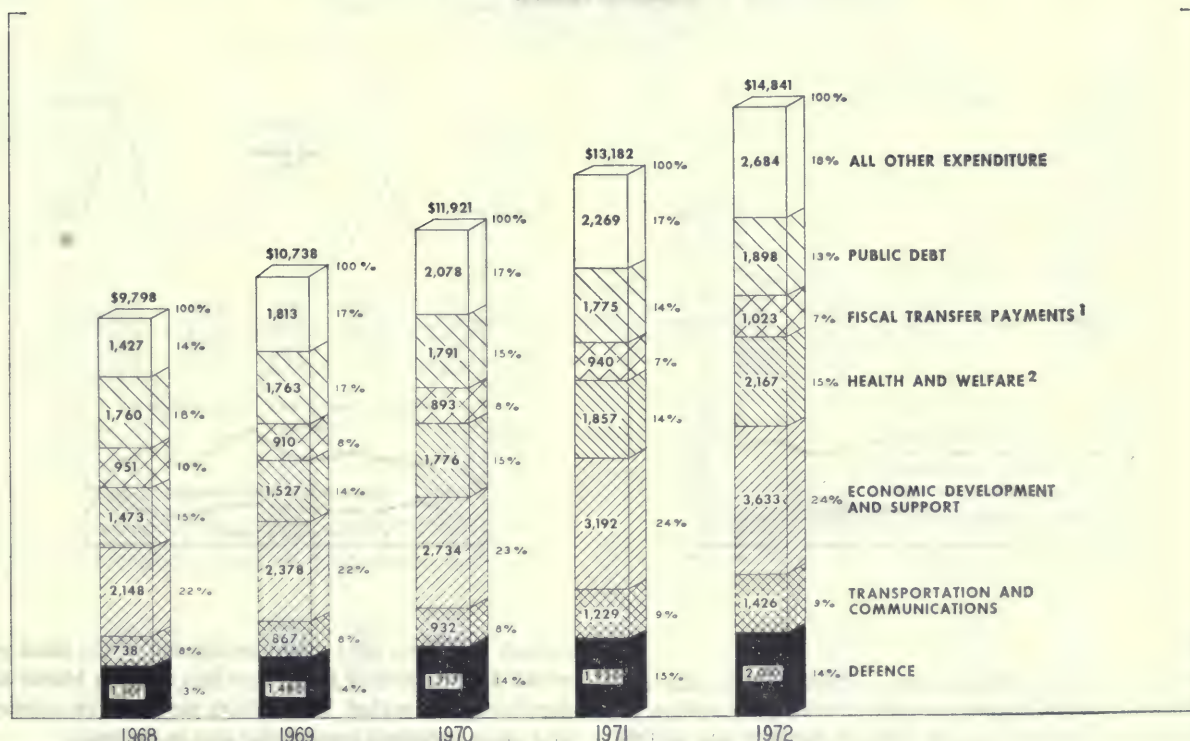
(1) Payments out of the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Fund are not included.

(2) Includes write-off of EXPO deficit.

(3) Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

Fiscal Years Ended March 31
Millions of Dollars



1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts in 1970-71 and 1971-72.

2. Does not include payments out of old age security fund.

A notable point is the fact that expenditures for Education Assistance were \$561 million or 4 per cent in 1971-72 whereas in 1966-67 they were only \$90 million or one per cent, indicating the increased emphasis on providing educational opportunities to the public.

Expenditure is usually greater towards the end of the fiscal year because many construction contracts which are let in the early part of the year do not come up for payment until

some months later and deficits sustained by crown corporations and losses incurred in the operation of various agencies and accounts are not known until the end or towards the end of the fiscal year. Also, under section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 4 presents a summary of expenditures by month for 1971-72.

TABLE 4

MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTHS FOR THE FISCAL YEAR 1971-72

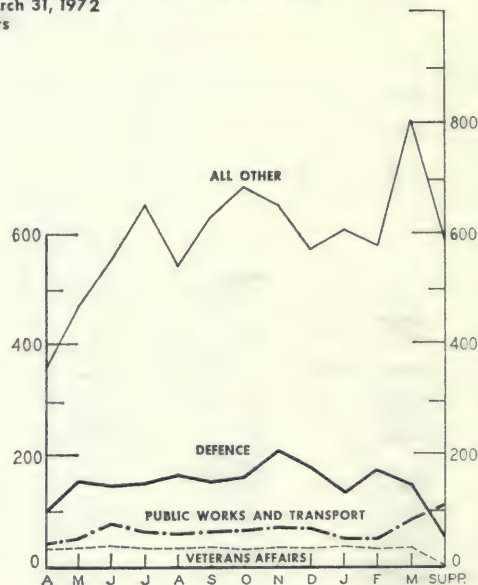
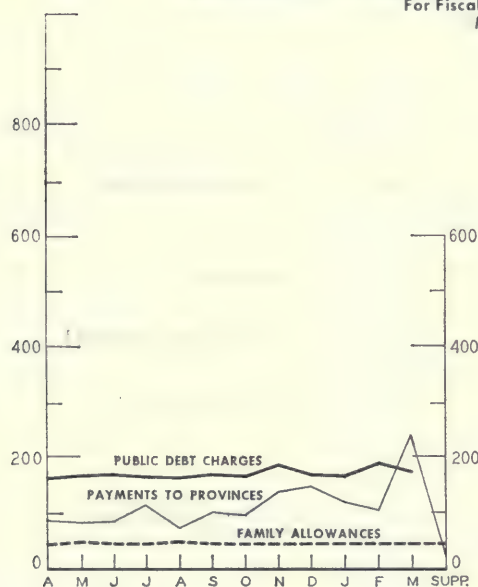
(in millions of dollars)

MONTH	Department of National Defence	Public debt charges	Payments to provinces	Canada assistance plan	Family allowances	Hospital insurance	Medicare	Department of Veterans Affairs	Department of Public Works	Department of Transport	All Other	Total
April, 1971.....	100	161	94	1	46		45	32	8	33	313	833
May.....	152	163	92	24	47	76	46	33	22	30	321	1,006
June.....	144	165	93	38	46	68	45	38	25	51	403	1,116
July.....	148	163	114	34	46	72	45	34	25	36	500	1,217
August.....	161	161	74	42	47	66	45	34	27	32	389	1,078
September.....	150	165	102	42	46	66	45	36	27	34	477	1,190
October.....	157	163	95	59	46	68	78	34	30	35	480	1,245
November.....	206	183	135	39	46	68	46	36	30	40	500	1,329
December.....	176	165	146	43	46	73	45	35	30	40	410	1,209
January, 1972.....	132	163	118	38	46	69	45	37	25	26	456	1,155
February.....	171	187	104	42	46	67	45	34	24	27	423	1,170
March.....	145	171	237	45	46	75	46	37	27	56	635	1,520
Supplementary.....	53		22	10		77	1	3	37	72	498	773
Total for fiscal year.....	1,895	2,010	1,426	457	554	845	577	423	337	512	5,805	14,841

BUDGETARY EXPENDITURE BY MONTHS AND MAJOR CLASSIFICATION

For Fiscal Year Ended March 31, 1972

Millions of Dollars



Defence

Expenditures of the Department of National Defence did not follow any definite monthly pattern with \$855 million or 45 per cent being spent in the first six months and \$1,040

million or 55 per cent in the remainder of the fiscal year, of which \$198 million or 10 per cent was spent in March and the supplementary period. This reflects payments on construction and other contracts coming due late in the year.

Public debt charges

Monthly charges in this category reflect some variations due to adjustments in the accrual of interest.

Payments to provinces

The larger payments commencing in November 1971 were due in part to equalization payments under the Federal-Provincial Fiscal Arrangements Act and to payments under the Established Programs (Interim Arrangements) Act.

Public works and transport

Expenditure under these categories was \$350 million or 42 per cent for the first six months compared with \$449 million or 58 per cent for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for the maintenance of the rates of freight traffic and in the supplementary period in respect of the Canadian National Railways.

All other expenditure

Some of the large items in this grouping are (a) charges in the supplementary period of \$122 million to cover the 1971-72 net operating loss of the Agricultural Stabilization Board and (b) charges each month in respect of total payments for the fiscal year of \$845 million under the Hospital Insurance and Diagnostic Services Act, \$575 million for the development and utilization of manpower, \$457 million under the Canada Assistance Plan and \$451 million in post-secondary education payments.

EXPENDITURE BY STANDARD OBJECT

In Table 5 a comparative summary of budgetary expenditure by standard objects is presented for the fiscal years

1970-71 and 1971-72. A more detailed statement of the 1971-72 expenditure by standard objects and special categories as set out in the Estimates and classified by departments is presented in section 9 of this volume.

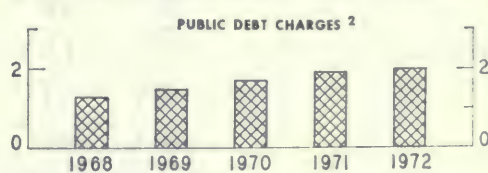
TABLE 5**BUDGETARY EXPENDITURE BY STANDARD OBJECTS FOR FISCAL YEAR ENDED MARCH 31**

(in millions of dollars)

	Fiscal year ended March 31		
	1971 Expenditure	1972 Expenditure	Increase or decrease (-)
Salaries and wages.....(1)	2,644	2,980	336
Other personnel costs.....(1)	580	620	40
Transportation and communi- cations.....(2)	312	347	35
Information.....(3)	34	45	11
Professional and special services (4)	443	556	113
Rentals.....(5)	94	122	28
Purchased repair and upkeep.....(6)	189	183	-6
Utilities, materials and supplies.....(7)	357	403	46
Construction and acquisition of land, buildings and equipment.....(8)	295	386	91
Construction and acquisition of machinery and equipment.....(9)	265	300	35
Grants, contributions and other transfer payments.....(10)	6,008	6,857	849
Public debt charges.....(11)	1,825	2,013	188
All other expenditures.....(12)	541	529	-12
Total standard objects.....(1-12)	13,587	15,341	1,754
Less: receipts and revenues credited to the vote.....(13)	-405	-500	-95
Total net expenditures.....	13,182	14,841	1,659

PRINCIPAL CLASSES OF BUDGETARY EXPENDITURE

Fiscal Years Ended March 31
Billions of Dollars



1. The unshaded areas of the columns in the chart for health and welfare represent payments out of old age security fund not charged to budgetary expenditure.

2. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

Grants, contributions and other transfer payments were again the largest category and accounted for \$6,857 million or 46 per cent of the total budgetary expenditure compared with \$6,008 million or 46 per cent in 1970-71. Payments included fiscal transfer payments to provinces \$1,426 million, payments under the Hospital Insurance and Diagnostic Services Act \$845 million, family and youth allowances \$614 million, Canada Assistance Plan payments \$457 million and post-secondary education payments \$451 million.

Salaries and wages accounted for \$2,980 million or 20 per cent of total expenditure compared with \$2,644 million or 20 per cent in 1970-71. The increase of \$336 million was due mainly to higher salary rates.

Public debt charges totalled \$2,013 million or 14 per cent of the total compared with \$1,825 million or 14 per cent in 1970-71. The increase of \$188 million was due to an increase in unmatured debt.

TABLE 6

BUDGETARY EXPENDITURES BY DEPARTMENTS FOR FISCAL YEAR ENDED MARCH 31, 1972

(with comparative figures for the previous fiscal year)

(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Agriculture.....	129.3	1.8	6.3	0.9	150.5	2.2	286.1	1.9
	<i>113.7</i>	<i>1.7</i>	<i>7.4</i>	<i>1.2</i>	<i>155.9</i>	<i>2.6</i>	<i>277.0</i>	<i>2.1</i>
Communications.....	13.6	0.2	7.5	1.1	0.6		21.7	0.1
	<i>8.7</i>	<i>0.1</i>	<i>4.6</i>	<i>0.7</i>	<i>0.6</i>		<i>13.9</i>	<i>0.1</i>
Consumer and Corporate Affairs.....	23.3	0.3	0.4		0.2		23.9	0.2
	<i>19.6</i>	<i>0.3</i>	<i>0.5</i>	<i>0.1</i>	<i>0.1</i>		<i>20.2</i>	<i>0.2</i>
Energy, Mines and Resources.....	135.9	1.9	9.9	1.4	29.8	0.4	175.6	1.2
	<i>119.0</i>	<i>1.8</i>	<i>3.9</i>	<i>0.6</i>	<i>26.6</i>	<i>0.4</i>	<i>149.5</i>	<i>1.1</i>
Environment.....	158.2	2.2	38.8	5.5	3.7	0.1	200.7	1.4
	<i>122.9</i>	<i>1.9</i>	<i>27.7</i>	<i>4.5</i>	<i>6.1</i>	<i>0.1</i>	<i>156.7</i>	<i>1.2</i>
External Affairs.....	78.1	1.1	8.7	1.2	227.7	3.3	314.5	2.1
	<i>56.3</i>	<i>0.9</i>	<i>7.2</i>	<i>1.2</i>	<i>218.1</i>	<i>3.6</i>	<i>281.6</i>	<i>2.1</i>
Finance.....	2,024.3	28.0	0.4		1,517.4	22.0	3,542.1	23.9
	<i>1,833.1</i>	<i>28.2</i>		<i>0.3</i>	<i>1,306.1</i>	<i>21.6</i>	<i>3,139.5</i>	<i>23.8</i>
Governor General and Lieutenant-Governors....	1.1				0.1		1.2	
	<i>1.1</i>				<i>0.1</i>		<i>1.2</i>	
Indian Affairs and Northern Development.....	195.3	2.7	104.9	14.8	126.4	1.8	426.6	2.9
	<i>166.1</i>	<i>2.6</i>	<i>85.1</i>	<i>13.9</i>	<i>99.4</i>	<i>1.6</i>	<i>350.6</i>	<i>2.7</i>
Industry, Trade and Commerce.....	116.9	1.6	1.7	0.3	244.1	3.5	362.7	2.4
	<i>90.0</i>	<i>1.4</i>	<i>1.4</i>	<i>0.2</i>	<i>159.2</i>	<i>2.6</i>	<i>250.6</i>	<i>1.9</i>
Justice.....	25.8	0.4	0.5		2.4	0.1	28.7	0.2
	<i>20.7</i>	<i>0.3</i>	<i>0.1</i>		<i>2.3</i>		<i>23.1</i>	<i>0.2</i>
Labour.....	15.9	0.2	0.1		1.3		17.3	0.1
	<i>13.0</i>	<i>0.2</i>	<i>0.1</i>		<i>0.4</i>		<i>13.5</i>	<i>0.1</i>
Manpower and Immigration.....	332.7	4.6	1.2	0.2	459.0	6.6	792.9	5.3
	<i>281.2</i>	<i>4.3</i>	<i>1.0</i>	<i>0.2</i>	<i>466.6</i>	<i>7.7</i>	<i>748.8</i>	<i>5.7</i>
National Defence.....	1,650.7	22.9	209.8	29.6	34.7	0.5	1,895.2	12.7
	<i>1,558.0</i>	<i>23.9</i>	<i>224.6</i>	<i>36.6</i>	<i>35.3</i>	<i>0.6</i>	<i>1,817.9</i>	<i>13.8</i>
National Health and Welfare.....	98.3	1.4	7.9	1.1	2,599.9	37.6	2,706.1	18.2
	<i>80.6</i>	<i>1.2</i>	<i>7.7</i>	<i>1.3</i>	<i>2,249.7</i>	<i>37.2</i>	<i>2,338.0</i>	<i>17.7</i>
National Revenue.....	182.0	2.5	3.3	0.5			185.3	1.2
	<i>155.2</i>	<i>2.4</i>	<i>3.3</i>	<i>0.5</i>			<i>158.5</i>	<i>1.2</i>
Parliament.....	31.4	0.4	0.6	0.1	0.6		32.6	0.2
	<i>26.4</i>	<i>0.4</i>	<i>0.5</i>	<i>0.1</i>	<i>0.3</i>		<i>27.2</i>	<i>0.2</i>
Post Office.....	405.7	5.6	7.5	1.1	0.1		413.3	2.8
	<i>363.8</i>	<i>5.6</i>	<i>4.8</i>	<i>0.8</i>			<i>368.6</i>	<i>2.8</i>
Privy Council.....	14.6	0.2	0.4		0.5		15.5	0.1
	<i>12.4</i>	<i>0.2</i>	<i>0.1</i>		<i>0.5</i>		<i>13.0</i>	<i>0.1</i>
Public Works.....	194.2	2.7	140.3	19.8	2.3	0.1	336.8	2.3
	<i>170.7</i>	<i>2.6</i>	<i>118.4</i>	<i>19.3</i>	<i>41.6</i>	<i>0.7</i>	<i>330.7</i>	<i>2.5</i>
Regional Economic Expansion.....	64.1	0.9	4.4	0.6	277.9	4.0	346.4	2.3
	<i>59.3</i>	<i>0.9</i>	<i>4.4</i>	<i>0.7</i>	<i>234.1</i>	<i>3.9</i>	<i>297.8</i>	<i>2.3</i>
Secretary of State.....	275.2	3.8	2.0	0.3	590.6	8.6	867.8	5.8
	<i>232.5</i>	<i>3.6</i>	<i>1.4</i>	<i>0.2</i>	<i>474.0</i>	<i>7.9</i>	<i>707.9</i>	<i>5.4</i>
Solicitor General.....	216.7	3.0	35.0	5.0	8.4	0.1	260.1	1.8
	<i>187.4</i>	<i>2.9</i>	<i>27.4</i>	<i>4.5</i>	<i>8.0</i>	<i>0.1</i>	<i>222.8</i>	<i>1.7</i>
Supply and Services.....	81.9	1.1	1.7	0.3	0.1		83.7	0.6
	<i>72.6</i>	<i>1.1</i>	<i>1.9</i>	<i>0.3</i>	<i>0.1</i>		<i>74.6</i>	<i>0.6</i>
Transport.....	259.6	3.6	103.5	14.6	149.4	2.2	512.5	3.5
	<i>230.6</i>	<i>3.5</i>	<i>68.0</i>	<i>11.1</i>	<i>151.5</i>	<i>2.5</i>	<i>450.1</i>	<i>3.4</i>
Treasury Board.....	354.3	4.9	6.6	0.9	77.5	1.1	438.4	3.0
	<i>385.5</i>	<i>5.9</i>	<i>4.7</i>	<i>0.8</i>	<i>73.2</i>	<i>1.2</i>	<i>463.4</i>	<i>3.5</i>
Urban Affairs and Housing.....	57.8	0.8			72.1	1.0	129.9	0.9
	<i>55.8</i>	<i>0.9</i>			<i>19.6</i>	<i>0.3</i>	<i>75.4</i>	<i>0.5</i>
Veterans Affairs.....	88.5	1.2	4.9	0.7	329.9	4.8	423.3	2.9
	<i>79.3</i>	<i>1.2</i>	<i>7.5</i>	<i>1.2</i>	<i>323.2</i>	<i>5.4</i>	<i>410.0</i>	<i>3.1</i>
	7,225.4	100.0	708.3	100.0	6,907.2	100.0	14,840.9	100.0
	<i>6,515.5</i>	<i>100.0</i>	<i>614.1</i>	<i>100.0</i>	<i>6,052.5</i>	<i>100.0</i>	<i>13,182.1</i>	<i>100.0</i>

1970-71 figures in italics.

In Table 6 the programs and agencies for which a minister is responsible or reports to Parliament are grouped together under one total and classified under operating expenditure, capital expenditure and grants and contributions.

Total budgetary expenditure of \$14,481 million consisted of \$7,226 million for operating, \$708 million for capital and \$6,907 million for grants and contributions. In 1970-71 total expenditures of \$13,182 million consisted of \$6,514 million for operating, \$616 million for capital and \$6,052 million for grants and contributions.

The increase of \$1,659 million in 1971-72 expenditure over 1970-71 expenditure was due mainly to increases of \$403 million under Finance, \$368 million under National Health and Welfare, \$160 million under Secretary of State, \$112 million under Industry, Trade and Commerce and \$77 million under National Defence.

Agriculture

Expenditures of the Department of Agriculture together with those in respect of the Canadian Dairy Commission, the Canadian Livestock Feed Board and the Farm Credit Corporation amounted to \$286 million in 1971-72 compared with \$277 million in 1970-71.

TABLE 7

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
AGRICULTURE			
Department—			
Production and marketing—			
Agricultural stabilization board—			
net operating loss.....	126.4	122.0	—4.4
Other.....	27.3	28.0	0.7
	153.7	150.0	—3.7
Research program.....	47.8	50.7	2.9
Health of animals.....	24.0	27.3	3.3
Canadian Grain Commission.....	10.7	13.1	2.4
Administration and general.....	11.0	15.0	4.0
	247.2	256.1	8.9
Farm Credit Corporation—net operating loss.....	8.6	8.9	0.3
Canadian Dairy Commission.....	0.4	0.5	0.1
Canadian Livestock Feed Board.....	20.8	20.6	—0.2
	277.0	286.1	9.1

Production and Marketing

Outlays of \$150 million were \$4 million less than in 1970-71 and included \$122 million in respect of the Agricultural Stabilization Board, \$10 million for production and \$8 million for marketing. In 1970-71 expenditure of \$154 million included \$126 million in respect of the Agricultural Stabilization Board, \$10 million for production and \$7 million for marketing.

The Agricultural Stabilization Act directs that, at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operations of the Agricultural Stabilization Board and if there is a net loss it shall be included in the department's estimates unless the Governor in Council rules otherwise.

Research

Costs in respect of research totalled \$51 million, \$17 million for support services, \$14 million for crop research, \$7 million for general biology, \$6 million for animal research and \$3 million for soil research. In 1970-71 expenditures were \$48 million and included \$15 million for support research, \$13 million for crop research, \$7 million for general biology, \$6 million for animal research and \$3 million for soil research.

Health of animals

Expenditures of the health of animals program were \$27 million and included \$14 million for meat inspection, \$9 million for animal contagious diseases and \$4 million for animal pathology. In 1970-71 expenditures were \$24 million, \$13 million for meat inspection, \$8 million for animal contagious diseases and \$4 million for animal pathology.

Canadian Grain Commission (formerly the Board of Grain Commissioners)

Expenditures of \$13 million in respect of the Commission included \$5 million for grain inspection, \$2 million for grain weighing and \$3 million in respect of Canadian government elevators. In 1970-71 expenditures were \$11 million, \$4 million for grain inspection, \$2 million for grain weighing and \$3 million in respect of Canadian government elevators.

Farm Credit Corporation

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year the corporation had a net operating loss of \$9 million which was charged to budgetary expenditure under parliamentary authority. In 1970-71 a net loss of \$9 million was charged to budgetary expenditure.

Canadian Dairy Commission

Outlays in respect of the administration of the Canadian Dairy Commission totalled \$535 thousand compared with \$453 thousand in 1970-71.

Canadian Livestock Feed Board

Outlays in respect of the Canadian Livestock Feed Board amounted to \$21 million in 1971-72, approximately the same as in the previous fiscal year, and consisted mainly of freight assistance and grain storage costs on western feed grains.

The policy of payments of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for livestock and poultry was made to ensure a fair equalization of feed grain prices in those areas.

Administration and general

These expenditures totalled \$15 million and included \$6 million for departmental administration, \$2 million for infor-

mation and \$7 million for economics. In 1970-71 expenditures were \$11 million and included \$6 million for departmental administration, \$1 million for information and \$4 million for economics.

Communications

Expenditures of the Department of Communications totalled \$22 million of which \$14 million was for operating costs and \$8 million was for capital expenditures. In 1970-71 expenditures were \$14 million and included \$10 million for operating costs and \$4 million for capital expenditures. In 1970-71 Post Office was included under this heading but in 1971-72 it is reported separately.

TABLE 8

(in millions of dollars)

COMMUNICATIONS	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Communications and space application research and development.....	9.9	12.7	2.8
Management of the radio frequency spectrum.....		2.5	2.5
Administration and general.....	4.0	6.5	2.5
	13.9	21.7	7.8

Consumer and Corporate Affairs

Expenditures of the Department of Consumer and Corporate Affairs were \$24 million, \$4 million higher than comparable figures in 1970-71.

Outlays for consumer affairs were \$9 million compared with \$8 million in 1970-71; for corporate affairs they were \$9 million compared with \$7 million and for the Prices and Incomes Commission they were \$1 million compared with \$2 million.

TABLE 9

(in millions of dollars)

CONSUMER AND CORPORATE AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Consumer affairs program.....	7.5	8.8	1.3
Corporate affairs program.....	7.2	8.7	1.5
Combines investigations and competition policy program.....	1.6	2.1	0.5
Prices and Incomes Commission.....	2.1	1.6	-0.5
Administration and general.....	1.8	2.7	0.9
	20.2	23.9	3.7

Energy, Mines and Resources

Expenditures of the Department of Energy, Mines and Resources, including the Atomic Energy Control Board, Atomic Energy of Canada Limited and the National Energy Board were \$176 million compared with \$150 million in 1970-71.

Upon the establishment of the Department of Environment, the water resources branch was transferred from the Department of Energy, Mines and Resources to that department. Prior year's figures have been adjusted for comparative purposes.

TABLE 10

(in millions of dollars)

ENERGY, MINES AND RESOURCES	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Mineral and energy resources—			
Energy development.....	6.6	6.3	-0.3
Mineral development.....	14.5	14.8	0.3
Mining and metallurgical investigation and research.....	9.3	10.6	1.3
Geological research and surveys.....	10.5	12.5	2.0
Other.....	1.2	1.0	-0.2
	42.1	45.2	3.1
Earth sciences—			
Researches satellite project.....	0.6	7.3	6.7
Field and air surveys.....	13.4	14.1	0.7
Geological research.....	1.3	2.1	0.8
Research in geophysics.....	4.0	4.3	0.3
Other.....	1.3	2.5	1.2
	20.6	30.3	9.7
Administration and general.....	7.7	7.8	0.1
	70.4	83.3	12.9
Atomic Energy Control Board.....	7.7	12.4	4.7
Atomic Energy of Canada Limited.....	69.0	77.0	8.0
National Energy Board.....	2.4	2.9	0.5
	149.5	175.6	26.1

Mineral and energy resources

Expenditures under this heading of \$45 million included \$6 million for energy development, \$15 million for mineral development, \$11 million for mining and metallurgical investigation and research and \$12 million for geological research and surveys. In 1970-71 expenditures totalled \$42 million, \$7 million for energy development, \$15 million for mineral development, \$9 million for mining and metallurgical investigation and research and \$11 million for geological research and surveys.

Earth sciences

Expenditures for earth sciences for 1971-72 were \$30 million and included \$7 million for the resources satellite project, \$14 million for field and air surveys, \$2 million for geological research and \$4 million for research in geophysics. In 1970-71 expenditures totalled \$21 million and included \$1 million for the resources satellite project, \$13 million for field and air surveys, \$1 million for geological research and \$4 million for research in geophysics.

Atomic Energy Control Board

Expenditures of the Atomic Energy Control Board were \$12 million in 1971-72, \$5 million more than in the previous fiscal year.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited received \$77 million for its research program, of which \$71 million was for operation and maintenance and \$6 million for construction or acquisition of buildings, works, land and equipment. In 1970-71 the company received \$69 million of which \$64 million was for operation and maintenance and \$5 million for construction and acquisition.

National Energy Board

Outlays in respect of the National Energy Board were \$3 million, \$1 million more than in the previous year.

Environment

This is a new department and is comprised of the former Department of Fisheries and Forestry, the water resources program from the Department of Energy, Mines and Resources, the Canadian wildlife service from the Department of Indian Affairs and Northern Development, the public health engineering and air pollution services from the Department of National Health and Welfare and the meteorological services from the Department of Transport. Expenditures totalled \$201 million compared with \$157 million in 1970-71.

Prior year's figures have been adjusted for comparative purposes.

TABLE 11

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
ENVIRONMENT			
Environmental quality—			
Fisheries and forestry.....		19.4	19.4
Water resources.....	50.2	60.3	10.1
Atmospheric sciences.....	1.6	3.2	1.6
Meteorological services.....	20.4	25.9	5.5
	72.2	108.8	36.6
Renewable resources—			
Fisheries management and develop- ment.....	34.5	23.6	-10.9
Aquatic renewable resources.....	18.7	39.3	20.6
Forestry research and services.....	23.2	15.6	-7.6
Canadian wildlife service.....	4.7	5.8	1.1
	81.1	84.3	3.2
Administration.....	3.4	7.6	4.2
	156.7	200.7	44.0

Environmental quality

Expenditures for the environmental quality program were \$109 million and included \$60 million for water resources, \$13 million for atmospheric sciences and \$26 million for meteorological services. In 1970-71 expenditures were \$72 million, \$50 million for water resources, \$2 million for atmospheric sciences and \$20 million for meteorological services.

Renewable resources

Expenditures for the renewable resources program were \$84 million and included \$24 million for fisheries management and development, \$39 million for aquatic renewable resources, \$15 million for forestry research and services and \$6 million for Canadian wildlife service. In 1970-71 expenditures

were \$81 million, \$35 million for fisheries management and development, \$19 million for aquatic renewable resources, \$23 million for forestry research and services and \$5 million for Canadian wildlife service.

External Affairs

Expenditures of the Department of External Affairs, including the Canadian International Development Agency and the International Joint Commission, totalled \$314 million in 1971-72, \$33 million more than the total for 1970-71.

TABLE 12

(in millions of dollars)

EXTERNAL AFFAIRS	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Department—			
Foreign operations.....	43.4	62.4	19.0
Membership and support of inter- national organizations.....	15.5	17.6	2.1
Administration and general.....	12.3	15.3	3.0
	71.2	95.3	24.1
Canadian International Development Agency—			
Economic assistance.....	128.7	111.2	-17.5
Technical assistance.....	36.0	40.2	4.2
Grants to multilateral international assistance programs.....	23.9	29.9	6.0
Contributions to development assist- ance projects of Canadian organ- izations.....	8.5	11.9	3.4
International emergency relief.....	3.3	13.8	10.5
Other.....	9.5	11.7	2.2
	209.9	218.7	8.8
International Joint Commission.....	0.5	0.5	
	281.6	314.5	32.9

Department

Expenditures of the department totalled \$95 million of which \$62 million was for foreign operations, \$18 million was for membership and support of international organizations and \$15 million was for administration and general. In 1970-71 expenditures were \$71 million of which \$43 million was for foreign operations, \$16 million was for membership and support of international organizations and \$12 million was for administration and general.

Canadian International Development Agency

Expenditures for this agency were \$219 million compared with \$210 million in 1970-71. Included in these expenditures were \$111 million for economic assistance, \$40 million for technical assistance, \$30 million for grants to multilateral international assistance programs, \$12 million for contributions to development assistance projects of Canadian organizations and \$14 million for international relief. In 1970-71 expenditures totalled \$210 million and included \$129 million for economic assistance, \$36 million for technical assistance, \$24 million for grants to multilateral international assistance programs, \$9 million for contributions to development assistance projects of Canadian organizations and \$3 million for international relief.

Finance

Expenditures of the Department of Finance including those of the Auditor General and the Department of Insurance were \$3,542 million compared with \$3,140 million in 1970-71.

The main changes were increases of \$187 million in public debt charges and \$197 million in fiscal transfer payments.

TABLE 13

(in millions of dollars)

FINANCE	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Public debt charges.....	1,822.8	2,009.6	186.8
Fiscal transfer payments.....	1,228.9	1,425.5	196.6
Municipal grants.....	54.1	57.2	3.1
Guaranteed loans.....	21.5	32.6	11.1
Premium, discount and exchange.....		1.5	1.5
Administration and general.....	7.7	10.2	2.5
	3,135.0	3,536.6	401.6
Auditor General.....	3.1	3.9	0.8
Insurance.....	0.9	1.1	0.2
Tariff Board.....	0.5	0.5	
	3,139.5	3,542.1	402.6

Public debt charges

Public debt charges are the second largest item of budgetary expenditure, exceeded only by those for health, welfare and social security.

Public debt charges consist of interest on public debt, the annual amortization of bond discounts and commissions, the cost of issuing new loans and other costs incurred in servicing the public debt. These charges were \$2,010 million for 1971-72 or 14 per cent of all budgetary expenditure compared with \$1,823 million or 14 per cent for 1970-71.

Interest on public debt totalled \$1,964 million of which \$1,578 million was in respect of unmatured debt and \$386 million in respect of other liabilities. In 1970-71 total interest was \$1,780 million of which \$1,425 million was for unmatured debt and \$355 million for other liabilities.

The increase of \$154 million in interest on unmatured debt reflected an increase in unmatured debt which rose from \$25,204 million at March 31, 1971 to \$27,259 million at March

31, 1972. The average interest rate on the unmatured debt fell from 6.03 per cent at March 31, 1971 to 5.83 per cent at March 31, 1972. The increase in interest on other liabilities was due mainly to increases of \$14 million in respect of the public service superannuation account and \$12 million in respect of the Canadian forces superannuation account.

Other public debt charges at \$46 million were \$3 million more than in 1970-71.

TABLE 14

(in millions of dollars)

INTEREST AND OTHER PUBLIC DEBT CHARGES	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Interest on public debt—			
Unmatured debt including treasury bills—			
Payable in Canadian dollars.....	1,405.6	1,561.7	156.1
Payable in foreign currencies.....	18.7	16.1	-2.6
	1,424.3	1,577.8	153.5
Other liabilities—			
Annuity, insurance and pension accounts.....	(1)347.7	(1)377.9	30.2
Deposit and trust accounts.....	7.5	7.9	0.4
Refundable portion of corporation income tax.....	0.1		-0.1
	355.3	385.8	30.5
Total interest on public debt.....	(1)1,779.6	(1)1,963.6	184.0
Other public debt charges—			
Annual amortization of bond discounts and commissions.....	39.0	41.5	2.5
Cost of issuing new loans.....	2.9	3.4	0.5
Servicing of public debt.....	1.3	1.1	-0.2
	43.2	46.0	2.8
	(1)1,822.8	(1)2,009.6	186.8

(1) Additional interest of \$45.7 million in 1970-71 and \$58.7 million in 1971-72 is included in National Defence expenditures; \$49.5 million in 1970-71 and \$65.3 million in 1971-72 in Treasury Board expenditures; and \$2.3 million in 1970-71 and \$3.3 million in 1971-72 in Royal Canadian Mounted Police expenditures.

The following table shows the liability as at March 31 and interest charges for the fiscal year ended March 31, for the years 1968 to 1972 inclusive, with respect to unmatured debt, deposit and trust accounts, annuity, insurance and pension accounts and refundable corporation tax:

TABLE 15

(in millions of dollars)

	Liability as at March 31					Interest charges for fiscal year ended March 31, with respect to				
	Unmatured debt	Deposit and trust accounts ⁽¹⁾	Annuity, insurance and pension accounts ⁽²⁾	Refundable corporation tax	Total	Unmatured debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Refundable corporation tax	Total
1968.....	20,579.9	440.9	9,053.0	235.3	30,309.1	980.5	4.6	273.8	11.1	1,270.0
1969.....	22,101.0	511.8	10,520.1	140.8	33,273.7	1,136.1	5.9	289.9	10.6	1,442.5
1970.....	22,637.2	491.9	12,184.5	38.1	35,351.7	1,296.2	6.2	369.5	4.0	1,675.9
1971.....	25,201.2	439.2	13,802.7	3.1	39,446.2	1,424.3	7.5	347.7	0.1	1,779.6
1972.....	27,258.5	598.6	15,574.6	1.9	43,433.6	1,577.8	7.4	378.4		1,963.6

(1) No interest is payable on a portion of these amounts. Interest was paid on \$87.5 million in 1967-68; \$89.7 million in 1968-69; \$96.2 million in 1969-70; \$112.2 million in 1970-71 and \$125.6 million in 1971-72.

(2) No interest is payable on a portion of these amounts. Interest was paid on \$8,427.5 million in 1967-68; \$7,777 million in 1968-69; \$8,543.7 million in 1969-70; \$9,279.0 million in 1970-71 and \$10,051.1 million in 1971-72.

When considering the magnitude of these public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the net burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1971-72 this income totalled \$1,134 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of \$2,091 million for interest as shown in Table 16 leaves a net amount of \$957 million compared with a net of \$877 million in 1970-71. Measured as a percentage of the net debt the burden of the net annual interest charges was 5.34 per cent in 1971-72 compared with 5.06 per cent in 1970-71. As a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden was 1.04 per cent the same as in 1970-71.

The following table presents the gross interest charges, the return on investments, the net interest charges, the net debt and the net interest as a percentage of the net debt for the fiscal years ended March 31, 1968 to 1972 inclusive:

TABLE 16

(in millions of dollars)

Fiscal year ended March 31	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a percentage of net debt
					per cent
1968.....	1,270.0	612.3	657.7	16,759.8	3.92
1969.....	1,442.5	695.1	747.4	17,335.8	4.31
1970.....	1,675.9	860.0	815.9	16,960.6	4.81
1971.....	(1)1,877.1	1,000.2	876.9	17,323.9	5.06
1972.....	(1)2,090.9	1,133.5	957.4	17,903.3	5.34

(1) Includes additional interest referred to in Table 14.

Fiscal transfer payments to provinces

Budgetary expenditure under this heading was charged with \$1,426 million in 1971-72 compared with \$1,229 million in 1970-71.

TABLE 17

(in millions of dollars)

FISCAL TRANSFER PAYMENTS TO PROVINCES	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Payments under the Federal-Provincial Fiscal Arrangements Act ⁽¹⁾	987.4	1,118.4	131.0
Payments under the Established Programs (Interim Arrangements) Act.....	213.1	280.7	67.6
Statutory subsidies.....	31.8	33.8	2.0
Transfer of certain public utility tax receipts.....	24.1	24.6	0.5
Federal-Provincial Fiscal Revision Act (youth allowances) ⁽²⁾	-27.5	-32.0	-4.5
	1,228.9	1,425.5	196.6

(1) Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (youth allowances) to the Province of Quebec.

(2) Recovered from payments to the Province of Quebec under the Federal-Provincial Fiscal Arrangements Act.

Charges to budgetary expenditure were \$281 million under the Established Programs (Interim Arrangements) Act in respect of the Province of Quebec in compensation to that province for its opting out of the following programs: hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants program. Payments totalled \$213 million in 1970-71.

Subsidies to provinces payable under the British North America Acts and other statutory authority were \$34 million, \$2 million more than in 1970-71.

The transfer of certain public utility tax receipts was \$25 million in 1971-72, \$1 million more than in 1970-71 and represented the transferable portion of income tax received from corporations whose main business was the distribution to, or generation for distribution to, the public of electrical energy, gas and steam.

The Federal-Provincial Fiscal Revision Act, 1964, provides that where, in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess and where for a taxation year ending in any fiscal year commencing on or after April 1, 1964 the federal revenue abatement in respect of a province providing schooling allowances exceeds the federal savings in that fiscal year in respect of that province, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act or under any subsequent Act of the Parliament of Canada substituted therefor, or may be otherwise recovered as a debt due to Canada by that province. The abatement for the taxation year 1971 and the revised abatement for the taxation year 1970 in respect of the Province of Quebec exceeded the federal savings by \$32 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act; in 1970-71 the abatement for the taxation year 1970 exceeded the federal savings by \$28 million and was recovered.

In addition to the above payments, \$2,023 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1971-72 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with \$1,858 million in 1970-71. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in section 8.

A summary of payments, by provinces, during 1971-72 is given in Table 18.

Municipal grants

Payments to municipalities and provinces in lieu of taxes on federal property amounted to \$57 million compared with \$54 million in 1970-71.

Premium, discount and exchange

These transactions reflect net expenditures of \$2 million compared with net revenues of \$1 million in 1970-71.

TABLE 18
(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Fiscal year ended March 31 1972					Total
	Payments under fiscal arrangements	Payments under Interim Arrangements Act	Statutory subsidies	Recovery under the Federal- Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts	
Newfoundland.....	120.5		9.7		2.0	132.2
Nova Scotia.....	98.8		2.2		1.9	102.9
Prince Edward Island.....	23.2		0.7		0.4	24.3
New Brunswick.....	98.5		1.8		(1)	100.3
Quebec.....	561.1	280.7	4.5	-32.0	2.8	817.1
Ontario.....	25.7		5.5		10.5	41.7
Manitoba.....	63.6		2.1		0.5	66.2
Saskatchewan.....	118.5		2.1		(1)	120.6
Alberta.....	8.5		3.1		5.3	16.9
British Columbia.....			2.1		0.9	3.0
Yukon and Northwest Territories.....					0.3	0.3
	1,118.4	280.7	33.8	-32.0	24.6	1,425.5

Auditor General

Expenditures in respect of the Auditor General amounted to \$4 million in 1971-72, \$1 million more than in the previous fiscal year.

Insurance

Expenditures in respect of Insurance were \$1 million, the same as in 1970-71.

Governor General and Lieutenant-Governors

Included in these expenditures are the salaries of the Governor General of Canada and the Lieutenant-Governors of the provinces and other expenses of these offices. Expenditures were \$1 million in 1971-72, the same as in 1970-71.

Indian Affairs and Northern Development

Expenditures of the Department of Indian Affairs and Northern Development were \$427 million for 1971-72 and included \$262 million for Indian and Eskimo affairs, \$106 million for northern development and \$49 million for conservation. Comparative figures in 1970-71 were \$222 million, \$87 million and \$34 million respectively.

TABLE 19
(in millions of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Indian and Eskimo affairs—			
Education.....	104.9	120.0	15.1
Community affairs.....	93.1	109.8	16.7
Economic development.....	10.0	13.9	3.9
Other.....	14.0	18.0	4.0
	222.0	261.7	39.7
Northern development—			
Northern economic development.....	20.0	32.3	12.3
Territorial relations.....	16.7	10.1	-6.6
Grants and contributions.....	50.2	64.0	13.8
	86.9	106.4	19.5
Conservation—			
National parks.....	22.0	32.0	10.0
Historic sites.....	8.3	12.3	4.0
Other.....	3.2	5.0	1.8
	33.5	49.3	15.8
Administration and general.....	8.2	9.2	1.0
	350.6	426.6	76.0

In 1971-72 the Canadian wildlife service was transferred from this department to the Department of Environment; prior year's figures have been adjusted for comparative purposes.

Indian and Eskimo affairs

Expenditures for Indian and Eskimo affairs totalled \$262 million and included \$120 million for education (\$105 million in 1970-71), \$110 million for community affairs (\$93 million in 1970-71) and \$14 million for economic development (\$10 million in 1970-71).

Northern development

Expenditures for northern development totalled \$106 million and included \$32 million for northern economic development (\$20 million in 1970-71), \$10 million for territorial relations (\$17 million in 1970-71) and \$64 million for grants and contributions (\$50 million in 1970-71).

Conservation

Expenditures for conservation totalled \$49 million and included \$32 million in respect of national parks (\$22 million in 1970-71) and \$12 million for historic sites (\$8 million in 1970-71).

Industry, Trade and Commerce

Expenditures under this heading consisted of \$293 million for the Department of Industry, Trade and Commerce, \$69 million for Statistics Canada and \$1 million for the Standards Council of Canada.

Trade-industrial program

Expenditures of the trade-industrial program totalled \$181 million in 1971-72 and included \$76 million for technological capability in industry (defence \$49 million, non-defence \$27 million), \$31 million for general incentives to industry for the expansion of scientific research and development in Canada

and \$10 million in respect of capital subsidies for the construction of commercial and fishing vessels. In 1970-71 comparative expenditures totalled \$144 million and included \$58 million for technological capability in industry (defence \$45 million, non-defence \$13 million), \$30 million for general incentives to industry and \$14 million in respect of capital subsidies for the construction of commercial and fishing vessels.

TABLE 20

(in millions of dollars)

INDUSTRY, TRADE AND COMMERCE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Trade-industrial program—			
Technological capability (defence)...	45.1	48.8	3.7
Technological capability (non- defence).....	13.0	27.4	14.4
Capital subsidies for the construc- tion of commercial and fishing vessels.....	13.7	10.2	-3.5
General incentives to industry.....	30.1	31.3	1.2
Employment support.....		11.0	11.0
Administration and general.....	42.0	52.6	10.6
	143.9	181.3	37.4
Tourism program.....	11.2	11.6	0.4
Grains program.....	53.6	100.0	46.4
World exhibitions.....	2.9	0.1	-2.8
	211.6	293.0	81.4
Statistics Canada.....	39.0	69.2	30.2
Standards Council of Canada.....		0.5	0.5
	250.6	362.7	112.1

Tourism program

Expenditures of \$11 million in respect of tourism were the same as in 1970-71.

Grains program

Expenditures under this program totalled \$100 million compared with \$54 million in 1970-71 and included \$86 million in respect of carrying costs of temporary wheat reserves (\$24 million in 1970-71), \$3 million in respect of the Prairie Grain Advance Payments Act (\$12 million in 1970-71) and \$11 million in respect of payments to the Canadian Wheat Board (\$10 million in 1970-71).

Statistics Canada

Expenditures of \$69 million in respect of Statistics Canada are \$30 million more than in the previous year due mainly to costs of the 1971 census.

Justice

Expenditures of the Department of Justice, including those of the Tax Review Board, amounted to \$29 million compared with \$23 million in 1970-71.

TABLE 21

(in millions of dollars)

JUSTICE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Legal services.....	6.7	7.8	1.1
Judges' salaries and allowances.....	11.2	16.7	5.5
Administration and general.....	4.8	3.8	-1.0
Tax Review Board.....	0.4	0.4	
	23.1	28.7	5.6

Judges' salaries and allowances were \$17 million compared with \$11 million in 1970-71, legal services were \$8 million compared with \$7 million in 1970-71 and administration and general costs were \$4 million compared with \$5 million in the previous year.

Labour

Expenditures of the Department of Labour totalled \$17 million compared with \$14 million in 1970-71.

Expenditures of the Unemployment Insurance Commission previously shown under this department are now shown under the Department of Manpower and Immigration. Prior year's figures have been adjusted for comparative purposes.

TABLE 22

(in millions of dollars)

LABOUR	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Employment standards.....	2.6	3.3	0.7
Research and development.....	2.1	3.6	1.5
Industrial relations.....	1.6	1.7	0.1
Payments of compensation respecting public service employees and mer- chant seamen.....	4.0	5.4	1.4
Administration and general.....	3.2	3.3	0.1
	13.5	17.3	3.8

Manpower and Immigration

Expenditures of the Department of Manpower and Immigration including those of the Unemployment Insurance Commission totalled \$792 million compared with \$749 million in 1970-71.

Development and utilization of manpower

These expenditures totalled \$576 million compared with \$529 million in 1970-71 and included \$489 million for employment and training services and \$76 million for assistance to the provinces in the provision of training facilities. In 1970-71 comparative amounts were \$352 million for employment and training services and \$170 million for provision of training facilities.

TABLE 23

(in millions of dollars)

MANPOWER AND IMMIGRATION	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Development and utilization of man- power—			
Employment and training services....	352.2	488.8	136.6
Co-operation with the provinces in the provision of training facilities	170.3	76.1	-94.2
Administration and general.....	7.0	11.0	4.0
	529.5	575.9	46.4
Immigration—			
Recruitment selection.....	13.6	10.4	-3.2
Enforcement and control.....	7.3	8.5	1.2
Administration.....	1.9	3.8	1.9
	22.8	22.7	-0.1
Program development.....	6.1	6.3	0.2
Immigration Appeal Board.....	0.7	0.9	0.2
Administration and general.....	11.7	13.7	2.0
	570.8	619.5	48.7
Unemployment Insurance Commis- sion—			
Government's contribution to the unemployment insurance fund.....	99.0	92.1	-6.9
Administration and general.....	79.0	81.3	2.3
	178.0	173.4	-4.6
	748.8	792.9	44.1

Immigration

Outlays for immigration totalled \$23 million for 1971-72 compared with \$23 million in the previous year and included \$10 million for recruitment selection (\$14 million in 1970-71) and \$9 million for enforcement and control (\$7 million in 1970-71).

Program development

Expenditures for program development were \$6 million in 1971-72, the same as in 1970-71.

Unemployment Insurance Commission

Expenditures of the commission amounted to \$173 million compared with \$178 million in 1970-71 and includes the government's contribution to the fund of \$92 million (\$99 million in 1970-71) and costs of administration of \$81 million (\$79 million in 1970-71).

Unemployment benefit payments are not charged to budgetary expenditure but are paid from the fund which is financed by equal contributions from employees and employers, by interest earned on investments and by the government's contribution. Further information about the fund is given under the liability category "annuity, insurance and pension accounts" in section 8 of this volume.

National Defence

Expenditures of the Department of National Defence totalled \$1,895 million for 1971-72, \$77 million more than the total of \$1,818 million for 1970-71.

In addition to these expenditures, there were disbursements of \$24 million in 1971-72 from the surplus Crown assets account compared with disbursements of \$1 million in 1970-71.

TABLE 24

(in millions of dollars)

NATIONAL DEFENCE	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Defence services—			
Operating expenditures.....	1,298.5	1,391.9	93.4
Capital expenditures.....	218.7	206.2	-12.5
Military pensions, pension contribu- tions and other benefits—			
Canadian forces superannuation account—			
Government's contribution.....	70.4	73.8	3.4
Amortization of deferred charges.....	89.4	66.3	-23.1
Additional interest on the balance.....	45.7	58.7	13.0
	205.5	198.8	-6.7
Other pensions, contributions and other benefits.....	20.8	20.7	-0.1
Other.....		0.1	0.1
	1,743.5	1,817.7	74.2
Defence research.....	45.9	47.0	1.1
Mutual aid to NATO countries includ- ing contributions towards military costs of NATO.....	14.4	13.8	-0.6
Civil emergency measures.....	5.0	4.9	-0.1
Defence Construction (1951) Limited..	2.2	2.7	0.5
Administration and general.....	6.9	9.1	2.2
	1,817.9	1,895.2	77.3

Defence services

Expenditures of \$1,818 million for defence services included \$1,392 million for operating expenditures, \$206 million for capital expenditures and \$220 million for military pensions, pension contributions and other benefits. In 1970-71 expenditures of \$1,744 million included \$1,299 million for operating expenditures, \$219 million for capital expenditures and \$226 million for military pensions, pension contributions and other benefits.

Military pensions, pension contributions and other benefits included \$74 million in respect of the government's contribution to the Canadian forces superannuation account, \$66 million for amortization of deferred charges and \$59 million in respect of additional interest on the balance in the superannuation account. In 1970-71 the government's contribution was \$70 million and amortization of deferred charges was \$89 million.

The government's contribution to the Canadian forces superannuation account consists of an amount equal to $1\frac{2}{3}$ times the contributions of the permanent services personnel.

Further details of the superannuation account may be found in sections 8 and 10 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

Defence research

Expenditure for defence research totalled \$47 million, \$1 million more than in 1970-71 and consisted of \$36 million for operating expenditures (\$32 million in 1970-71), \$3 million for capital expenditures (\$6 million in 1970-71) and \$8 million for contributions for research (\$8 million in 1970-71).

Mutual aid to NATO countries

Expenditures in the amount of \$14 million for mutual aid to NATO countries including contributions towards military costs of NATO are approximately the same as in 1970-71.

Civil emergency measures

Expenditures in respect of civil emergency measures were \$5 million, the same as in 1970-71.

Defence Construction (1951) Limited

Expenses incurred by the company in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled \$3 million, \$1 million more than in 1970-71.

National Health and Welfare

Expenditures of the Department of National Health and Welfare including the Medical Research Council totalled \$2,706 million compared with \$2,338 million in 1970-71, an increase of \$368 million. In 1971-72 expenditures in respect of air pollution and the public health engineering division

TABLE 25

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
NATIONAL HEALTH AND WELFARE			
Welfare services—			
Family allowances.....	557.9	554.4	-3.5
Youth allowances.....	58.0	59.7	1.7
Family assistance ⁽¹⁾	2.7	2.2	-0.5
Canada assistance plan—payments to provinces.....	391.6	457.1	65.5
Other.....	20.3	26.5	6.2
	1,030.5	1,099.9	69.4
Health insurance and resources—			
Government's contributions under the Hospital Insurance and Diagnostic Services Act.....	734.3	844.6	110.3
Health resources fund.....	37.5	37.0	-0.5
Medical Care Act.....	400.5	576.5	176.0
General health and construction grants to provinces.....	19.6	15.2	-4.4
Other.....	1.4	2.1	0.7
	1,193.3	1,475.4	282.1
Medical services.....	45.4	48.5	3.1
Health services.....	6.5	7.9	1.4
Food and drug services.....	15.6	19.5	3.9
Fitness and amateur sport.....	5.3	8.5	3.2
Administration and general.....	7.0	10.3	3.3
	2,303.6	2,670.0	366.4
Medical Research Council—			
Scholarships and grants in aid of research.....	34.0	35.6	1.6
Administration.....	0.4	0.5	0.1
	34.4	36.1	1.7
	2,338.0	2,706.1	368.1

⁽¹⁾For comparative purposes, welfare grants in 1970-71 are included in other welfare services.

were transferred from this department to the Department of Environment. Prior year's figures have been adjusted for comparative purposes.

The main changes were increases of \$282 million in respect of health insurance and resources and \$69 million in respect of welfare services.

WELFARE SERVICES

Expenditures for welfare services totalled \$1,100 million in 1971-72, \$69 million more than the total of \$1,031 million in 1970-71, due mainly to an increase of \$65 million in payment to provinces under the Canada assistance plan.

Family allowances

Family allowances accounted for \$554 million of the total for welfare services, \$4 million less than in 1970-71. These allowances are payable in respect of all children under sixteen years of age, resident in Canada, with minor exceptions such as in the case of children of immigrants who must reside in Canada one year before family allowance is payable. The monthly allowance is \$6 if the child is under 10 years of age and \$8 in the group 10 to 15.

The number of families and number of children in receipt of family allowances payments in the month of March and the total payments in each of the fiscal years ended March 31, 1968 to 1972, inclusive, are shown in the following table:

TABLE 26**FAMILY ALLOWANCES**

Fiscal year ended March 31	Number of families March (in thousands)	Number of children March (in thousands)	Payments (in millions of dollars)
1968.....	2,888	6,901	558.8
1969.....	2,937	6,883	560.2
1970.....	2,978	6,865	560.0
1971.....	3,024	6,824	557.9
1972.....	3,063	6,783	554.4

Family assistance

Children of immigrants and settlers are eligible for family assistance at the same rates as family allowances during their first year of residence in Canada. Payments amounted to \$2 million, \$1 million less than in 1970-71.

Youth allowances

Youth allowances totalled \$60 million compared with \$58 million in 1970-71. These allowances, under provision of the Youth Allowances Act, are payable at the rate of \$10 per month in respect of persons resident in Canada who have attained the age of 16 years and have not attained the age of 18 years and who are in full time attendance at a school or university or are by reasons of mental or physical deficiency precluded from attending school or university.

No payments were made under this act in respect of persons resident in the Province of Quebec. However, under authority of the Federal-Provincial Fiscal Revision Act, 1964, abate-

TABLE 27

(in millions of dollars)

FAMILY ALLOWANCES, FAMILY ASSISTANCE AND YOUTH ALLOWANCE PAYMENTS	Fiscal year ended March 31			
	Family allowances	Family assistance	Youth allowances	Total
Newfoundland.....	16.9		2.1	19.0
Nova Scotia.....	20.9		3.3	24.2
Prince Edward Island.....	3.1		0.5	3.6
New Brunswick.....	17.7		2.8	20.5
Quebec.....	156.2	0.3		156.5
Ontario.....	191.4	1.2	28.9	221.5
Manitoba.....	24.7	0.1	3.8	28.6
Saskatchewan.....	24.3		3.9	28.2
Alberta.....	44.3	0.2	6.4	50.9
British Columbia.....	53.1	0.4	7.9	61.4
Northwest and Yukon Territories.....	1.8		0.1	1.9
	554.4	2.2	59.7	616.3

ments in federal income taxes otherwise payable by individuals resident in the Province of Quebec were allowed in compensation for the fact that the payment of youth allowances had been assumed by the province and to allow for the imposition of the required provincial income taxes.

Canada assistance plan

Payments to the provinces under the Canada assistance plan totalled \$457 million compared with \$392 million in 1970-71. The Canada Assistance Plan Act, which was enacted in 1966, authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance and welfare services provided by the provinces, territories and municipalities to persons in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50 per cent of the shareable costs;

TABLE 28

(in millions of dollars)

CANADA ASSISTANCE PLAN	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Newfoundland.....	22.0	25.6	3.6
Nova Scotia.....	16.7	21.8	5.1
Prince Edward Island.....	3.8	4.0	0.2
New Brunswick.....	15.2	20.2	5.0
Quebec.....		(1)	
Ontario.....	176.4	211.1	34.7
Manitoba.....	28.2	36.3	8.1
Saskatchewan.....	20.6	25.3	4.7
Alberta.....	39.3	42.9	3.6
British Columbia.....	68.2	68.6	0.4
Yukon and Northwest Territories.....	1.2	1.3	0.1
	391.6	457.1	65.5

(1) Less than \$50,000.

the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants. Contributions under this plan have replaced certain contributions which formerly had been made under the Old Age Assistance Act, the Disabled Persons Act, the Blind Persons Act and the Unemployment Assistance Act.

Under federal-provincial agreement the Province of Quebec has opted out of this program.

HEALTH INSURANCE AND RESOURCES

Expenditures for health insurance and resources amounted to \$1,476 million in 1971-72 compared with \$1,193 million in 1970-71. The main changes were increases of \$110 million in contributions under the Hospital Insurance and Diagnostic Services Act, \$176 million in contributions under the Medical Care Act and a decrease of \$4 million in grants to provinces for general health and hospital construction.

Government's contributions under the Hospital Insurance and Diagnostic Services Act

The Hospital Insurance and Diagnostic Services Act authorizes the Minister with the approval of the Governor in Council to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of eligible hospital and diagnostic services incurred by the province. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the Province of Quebec subsequently opted out of the program in 1962-63.

Contributions to the provinces in 1971-72 under this act were \$845 million compared with \$734 million in 1970-71.

TABLE 29

(in millions of dollars)

GOVERNMENT'S CONTRI- BUTIONS UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Newfoundland.....	24.0	27.1	3.1
Nova Scotia.....	37.5	42.8	5.3
Prince Edward Island.....	4.8	5.2	0.4
New Brunswick.....	28.1	34.8	6.7
Ontario.....	368.8	427.5	58.7
Manitoba.....	46.9	53.5	6.6
Saskatchewan.....	44.0	49.5	5.5
Alberta.....	82.5	94.8	12.3
British Columbia.....	95.5	107.1	11.6
Yukon and Northwest Territories.....	2.2	2.3	0.1
	734.3	844.6	110.3

Health resources fund

The Health Resources Fund Act provides for the establishment of a health resources fund to assist provinces in the acquisition, construction and renovation of health training facilities and research institutions.

Expenditures in 1971-72 amounted to \$37 million, \$1 million less than in 1970-71.

TABLE 30

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Newfoundland.....	0.1	0.7	0.6
Nova Scotia.....	0.4	1.2	0.8
Prince Edward Island.....		(1)	
New Brunswick.....	0.2		-0.2
Quebec.....	8.7	7.2	-1.5
Ontario.....	19.5	17.4	-2.1
Manitoba.....	0.8	0.7	-0.1
Saskatchewan.....	1.7	2.9	1.2
Alberta.....	4.8	4.6	-0.2
British Columbia.....	1.3	2.3	1.0
	37.5	37.0	-0.5

(1) Less than \$50,000.

Contributions under the Medical Care Act

The Medical Care Act authorizes the payment of contributions by Canada towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans.

The Provinces of Saskatchewan and British Columbia became participating provinces effective July 1, 1968, Nova Scotia, Newfoundland and Manitoba effective April 1, 1969, Alberta effective July 1, 1969, Ontario effective October 1, 1969, Quebec effective November 1, 1970, Prince Edward Island effective December 1, 1970 and New Brunswick effective January 1, 1971.

Payments were \$577 million in 1971-72 compared with \$401 million in 1970-71. The increase of \$176 million reflects a full year's payments to Quebec, Prince Edward Island and New Brunswick which became participating provinces during 1970-71.

TABLE 31

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE MEDICAL CARE ACT	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Newfoundland.....	12.3	14.4	2.1
Nova Scotia.....	17.8	20.7	2.9
Prince Edward Island.....	0.8	2.9	2.1
New Brunswick.....	3.4	16.2	12.8
Quebec.....	56.1	159.8	103.7
Ontario.....	174.4	203.7	29.3
Manitoba.....	23.2	27.5	4.3
Saskatchewan.....	22.5	25.4	2.9
Alberta.....	38.1	45.0	6.9
British Columbia.....	51.9	60.0	8.1
Northwest Territories.....		0.9	0.9
	400.5	576.5	176.0

General health grants to provinces

General health grants totalled \$15 million in 1971-72 compared with \$20 million in 1970-71. The Province of

Quebec has opted out of a portion of this program under federal-provincial agreement.

MEDICAL SERVICES

Outlays in respect of medical services amounted to \$48 million of which \$34 million was for Indian health services, \$11 million was for northern health services and \$1 million was for immigration medical services. In 1970-71 expenditures were \$45 million of which \$30 million was for Indian health services, \$8 million was for northern health services and \$2 million was for immigration medical services.

HEALTH SERVICES

Outlays in respect of health services amounted to \$8 million in 1971-72 and included \$2 million for environmental health services, \$2 million for rehabilitation services and \$2 million for laboratory of hygiene services. In 1970-71 outlays were \$8 million and included \$4 million for environmental health services, \$1 million for rehabilitation services and \$2 million for laboratory of hygiene services.

FOOD AND DRUG SERVICES

These services included the administration of the Food and Drugs, the Proprietary or Patent Medicine and the Narcotic Control Acts. Outlays of \$20 million were \$4 million more than in 1970-71.

MEDICAL RESEARCH COUNCIL

Expenditures of the Medical Research Council amounted to \$36 million compared with \$34 million in 1970-71.

Scholarships and grants in aid of research, which accounted for most of these expenditures, were \$2 million more than in the previous fiscal year.

National Revenue

Expenditures of the Department of National Revenue amounted to \$185 million, an increase of \$26 million over the 1970-71 total.

Expenditures of the Tax Review Board previously shown under this department are now shown under the Department of Justice. Prior year's figures have been adjusted for comparative purposes.

TABLE 32

(in millions of dollars)

NATIONAL REVENUE	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
Customs and excise.....	74.4	84.9	10.5
Taxation.....	84.1	100.4	16.3
	158.5	185.3	26.8

Customs and excise

Outlays of \$85 million in respect of the collection of customs import duties, excise taxes and excise duties were

\$11 million higher than in 1970-71 and included \$63 million for customs operations, \$14 million in connection with excise taxes and \$6 million for general administration. In 1970-71 outlays of \$75 million included \$54 million for customs operations, \$11 million in connection with excise taxes and \$5 million for general administration.

Taxation

Outlays of \$100 million in respect of taxation were \$16 million higher than in 1970-71. Outlays for district offices totalled \$77 million compared with \$71 million in 1970-71 and general administration costs were \$15 million compared with \$13 million in the previous fiscal year.

Parliament

Costs of Parliament in the amount of \$33 million were \$5 million higher than in 1970-71.

TABLE 33

(in millions of dollars)

PARLIAMENT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
House of Commons.....	21.0	25.7	4.7
The Senate.....	5.1	5.7	0.6
Library of Parliament.....	1.1	1.2	0.1
	27.2	32.6	5.4

Post Office

Gross expenditures of the Post Office were \$496 million compared with \$449 million in 1970-71. Salaries and allowances were \$372 million compared with \$331 million in the previous year and transportation of mail costs were \$96 million compared with \$96 million in the previous year.

However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to \$56 million (\$55 million in 1970-71). Also Post Office Vote 1, authorized that revenue arising from services thereunder be credited thereto. This revenue amounted to \$27 million compared with \$25 million in 1970-71. Consequently net expenditures were \$413 million compared with \$369 million in 1970-71.

As net post office receipts totalled \$404 million as shown in the revenue section of this report and net expenditures totalled \$413 million there was a net operating deficit of \$9 million. In 1970-71 net receipts were \$338 million and net expenditures were \$369 million resulting in an operating deficit of \$31 million.

However, it is to be noted that post office expenditures do not reflect any charges for premises occupied by the Post Office or for certain accounting and miscellaneous services provided by other departments, nor does post office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous

services provided for other departments and agencies. The services provided free by other departments were valued at \$93 million and those provided free by the Post Office were valued at \$14 million compared with \$83 million and \$12 million respectively in 1970-71.

TABLE 34

(in millions of dollars)

POST OFFICE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices and railway mail services.....	281.8	321.9	40.1
Postmasters and staff—			
Revenue offices.....	13.4	12.5	—0.9
Semi-staff offices.....	29.6	31.1	1.5
Sub postmasters.....	6.4	6.8	0.4
	331.2	372.3	41.1
Transportation of mail—			
Rail.....	11.6	10.8	—0.8
Land.....	51.5	52.0	0.5
Air.....	27.1	28.2	1.1
Water.....	1.5	1.3	—0.2
Payments to foreign postal administrations.....	4.5	4.1	—0.4
	96.2	96.4	0.2
Other.....	17.0	19.6	2.6
	444.4	488.3	43.9
Capital expenditures.....	4.7	7.6	2.9
Grants and contributions.....	0.1	0.1	
	449.2	496.0	46.8
Gross expenditure.....	449.2	496.0	46.8
Less:			
Revenue credited to appropriations..	—25.5	—26.9	—1.4
Revenue charged to expenditure under the Post Office Act.....	—55.1	—55.8	—0.7
Net expenditure.....	368.6	413.3	44.7

Privy Council

Expenditures for Privy Council, including those of the Chief Electoral Officer, the Commissioner of Official Languages, the Economic Council of Canada, the Public Service Staff Relations Board and the Science Council of Canada, totalled \$16 million, \$3 million more than in 1970-71.

TABLE 35

(in millions of dollars)

PRIVY COUNCIL	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Administration and general.....	7.2	8.5	1.3
Chief Electoral Officer.....	1.2	1.2	
Commissioner of Official Languages....	0.4	0.9	0.5
Economic Council of Canada.....	1.7	2.1	0.4
Public Service Staff Relations Board....	1.3	1.5	0.2
Science Council of Canada.....	1.2	1.3	0.1
	13.0	15.5	2.5

Expenditures in respect of Central Mortgage and Housing Corporation which were reported under Privy Council in 1970-71 are now reported under the Department of Urban Affairs and Housing. Prior year's figures have been adjusted for comparative purposes.

Public Works

Expenditures of the Department of Public Works totalled \$337 million in 1971-72 compared with \$331 million in 1970-71.

Accommodation services

Expenditures for accommodation services were \$258 million, \$40 million higher than the total for 1970-71.

Outlays for general purpose buildings were \$175 million compared with \$153 million in 1970-71, outlays for single purpose buildings were \$75 million compared with \$58 million in 1970-71 and outlays for program management were \$8 million compared with \$7 million in 1970-71.

TABLE 36

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
PUBLIC WORKS			
Accommodation services—			
General purpose buildings.....	152.9	175.0	22.1
Single purpose buildings.....	58.0	74.7	16.7
Other.....	7.5	8.3	0.8
	218.4	258.0	39.6
Transportation and other engineering services—			
Contributions to provinces under terms of the Trans-Canada High- way Act.....	39.6	2.3	—37.3
Other.....	12.4	13.0	0.6
	52.0	15.3	—36.7
Marine services.....	34.6	34.4	—0.2
Professional and technical services.....	13.5	15.2	1.7
Administration and general.....	12.2	13.9	1.7
	330.7	336.8	6.1

Transportation and other engineering services

Expenditures for transportation and other engineering services were \$15 million, \$37 million less than in the previous year. Included in these expenditures are contributions of \$2 million to provinces in respect of the Trans-Canada Highway compared to \$40 million in 1970-71.

Marine services

Expenditures for marine services amounted to \$34 million in 1971-72, the same as in the previous year.

TABLE 37

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER TRANS-CANADA HIGHWAY ACT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Newfoundland.....	9.6		—9.6
Nova Scotia.....	1.5		—1.5
Prince Edward Island.....	0.1		—0.1
New Brunswick.....	4.2		—4.2
Quebec.....	13.6		—13.6
Ontario.....	5.7	2.3	—3.4
Manitoba.....	0.9		—0.9
Saskatchewan.....	1.3		—1.3
Alberta and Northwest Territories.....	0.9		—0.9
British Columbia and Yukon Territory	1.8		—1.8
	39.6	2.3	—37.3

Regional Economic Expansion

Expenditures for the Department of Regional Economic Expansion including those for the Cape Breton Development Corporation totalled \$346 million compared with \$298 million in 1970-71.

Expenditures in respect of the National Capital Commission which were reported under this heading in 1970-71 are now reported under the Urban Affairs and Housing. Prior year's figures have been adjusted for comparative purposes.

TABLE 38

(in millions of dollars)

REGIONAL ECONOMIC EXPANSION	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Department—			
Development planning.....	15.4	18.8	3.4
Industrial incentives.....	62.0	105.5	43.5
Infrastructure assistance.....	107.1	96.1	—11.0
Social adjustment and rural eco- nomic development.....	76.0	88.2	12.2
	260.5	308.6	48.1
Cape Breton Development Corpora- tion—			
Payments to the corporation covering mining losses.....	25.8	28.9	3.1
Payment to the corporation under sections 19 and 24 of the Act.....	11.5	8.9	—2.6
	37.3	37.8	0.5
	297.8	346.4	48.6

Departmental expenditures in 1971-72 totalled \$309 million and included \$106 million for industrial incentives, \$88 million for social adjustment and rural economic development, \$96 million for infrastructure assistance and \$19 million for development planning. In 1970-71 expenditures were \$261 million and included \$62 million for industrial incentives, \$76 million for social adjustment and rural development, \$107 million for infrastructure assistance and \$15 million for development planning.

Payments to the Cape Breton Development Corporation totalled \$38 million compared with \$37 million in 1970-71.

Secretary of State

Included under this heading are expenditures of the Department of the Secretary of State and those in respect of the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Canadian Radio-Television Commission, the Company of Young Canadians, the National Arts Centre Corporation, the National Film Board, the National Library, the National Museums of Canada, the Public Archives, the Public Service Commission and the Representation Commissioner.

Expenditures totalled \$868 million in 1971-72 compared with \$708 million in 1970-71.

TABLE 39

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
SECRETARY OF STATE			
Department—			
Post-secondary education payments to provinces.....	388.2	450.5	62.3
Bilingualism development.....	53.4	78.4	25.0
Citizenship development.....	8.1	43.0	34.9
Arts and culture.....	6.8	2.3	-4.5
Translation bureau.....	8.6	11.1	2.5
Centenary of British Columbia.....	0.2	9.8	9.6
Administration and general.....	2.9	3.9	1.0
	468.2	599.0	130.8
Canada Council.....	24.2	26.3	2.1
Canadian Broadcasting Corporation.....	166.0	181.0	15.0
Canadian Film Development Corporation.....	1.0	1.8	0.8
Canadian Radio-Television Commission.....	3.3	4.7	1.4
Company of Young Canadians.....	1.9	1.9	
National Arts Centre Corporation.....	2.6	3.0	0.4
National Film Board.....	10.4	12.0	1.6
National Library.....	2.5	3.7	1.2
National Museums of Canada.....	8.2	11.2	3.0
Public Archives.....	3.7	3.7	
Public Service Commission.....	15.8	19.4	3.6
Representation Commissioner.....	0.1	0.1	
	707.9	867.8	159.9

Department

Payments to provinces for post-secondary education, pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967, totalled \$451 million compared with \$388 million in 1970-71; outlays in respect of the bilingualism development program were \$78 million compared with \$53 million in 1970-71; outlays for citizenship were \$43 million compared with \$8 million in 1970-71 and outlays for the translation bureau were \$11 million compared with \$9 million in 1970-71.

Canada Council

The Canada Council received a grant of \$26 million for the purposes of the arts, humanities and social sciences compared with \$24 million in the previous fiscal year.

Canadian Broadcasting Corporation

Payments by the government to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service, and charged to budgetary expenditure, totalled \$181 million, \$15 million more than in 1970-71.

In addition, loans in the amount of \$33 million were made to the corporation for capital purposes in 1971-72 and repayments by the corporation were \$7 million.

The financial statements of the corporation for the fiscal year ended March 31, 1972 are shown in Volume III of this report.

Canadian Film Development Corporation

Outlays for the Canadian Film Development Corporation were \$2 million in 1971-72 compared with \$1 million in the previous year.

Canadian Radio-Television Commission

Outlays in respect of the Canadian Radio-Television Commission were \$5 million, \$1 million higher than in 1970-71.

Company of Young Canadians

Payments to the Company of Young Canadians in 1971-72 were \$2 million, the same as in the previous year.

National Arts Centre Corporation

Payments to the National Arts Centre Corporation amounted to \$3 million, the same as in 1970-71.

National Film Board

Expenditures in respect of the National Film Board were \$12 million, \$2 million more than in the previous year.

National Library

Outlays in respect of the National Library were \$4 million, \$1 million higher than in the previous year.

National Museums of Canada

(including the National Gallery of Canada)

Expenditures in respect of the National Museums of Canada were \$11 million in 1971-72, \$3 million more than in the previous year.

Public Archives

Expenditures in respect of the Public Archives amounted to \$4 million in 1971-72, the same as in the previous year.

Public Service Commission

Expenditures in respect of the Public Service Commission were \$19 million in 1971-72 and included \$6 million in respect of staffing and \$10 million for language. In 1970-71 expenditures totalled \$16 million and included \$6 million in respect of staffing and \$7 million for language.

Solicitor General

Expenditures of the Department of the Solicitor General including those of the Royal Canadian Mounted Police totalled \$260 million in 1971-72, \$37 million more than in the previous year. The main changes were increases of \$26 million in respect of the Royal Canadian Mounted Police and \$10 million in respect of correctional services.

TABLE 40

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
SOLICITOR GENERAL			
Royal Canadian Mounted Police—			
Law enforcement—			
Police services under contract.....	76.4	89.2	12.8
Enforcement of federal statutes and executive orders.....	40.3	50.5	10.2
Administration.....	18.8	22.8	4.0
Support services.....	13.0	14.6	1.6
National police services.....	8.2	12.8	4.6
	156.7	189.9	33.2
Pensions and other benefits—			
Pensions.....	7.1	7.6	0.5
Royal Canadian Mounted Police superannuation account—			
Government's contribution.....	9.1	11.1	2.0
Amortization of deferred charges.....	11.2	7.9	-3.3
Additional interest.....	2.3	3.3	1.0
Other.....	1.7	2.1	0.4
	31.4	32.0	0.6
	188.1	221.9	33.8
Less: Receipts and revenue credited to the vote.....	-41.8	-49.2	-7.4
	146.3	172.7	26.4
Correctional services—			
Care of inmates.....	51.9	58.0	6.1
Rehabilitation of inmates.....	12.9	15.4	2.5
Parole and community services.....	4.6	5.7	1.1
Administration.....	5.7	6.4	0.7
	75.1	85.5	10.4
Departmental administration.....	1.4	1.9	0.5
	222.8	260.1	37.3

Royal Canadian Mounted Police

Gross expenditures of the Royal Canadian Mounted Police were \$222 million but receipts of \$49 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditure to \$173 million. In 1970-71 gross expenditures were \$188 million, receipts were \$42 million and net charged to budgetary expenditure were \$146 million.

Expenditures for law enforcement totalled \$190 million compared with \$157 million in 1970-71 and included \$89 million for police services under contract compared with \$76 million in 1970-71, \$51 million for enforcement of federal statutes and executive orders compared with \$40 million in 1970-71, \$15 million for support services compared with \$13 million in 1970-71 and \$13 million for national police services compared with \$8 million in 1970-71.

Correctional services

Expenditures of \$86 million in respect of correctional services were \$10 million more than in 1970-71 and included \$58 million for care of inmates, \$15 million for rehabilitation of inmates and \$6 million for parole and community services. In 1970-71 expenditures were \$75 million and included \$52 million for care of inmates, \$13 million for rehabilitation of inmates and \$5 million for parole and community services.

Supply and Services

Expenditures of the Department of Supply and Services, including those in respect of Information Canada, the Canadian Arsenals Limited and the Canadian Commercial Corporation amounted to \$84 million compared with \$75 million in 1970-71.

TABLE 41

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1971	1972	
SUPPLY AND SERVICES			
Supply—			
Purchasing.....	11.7	12.4	0.7
Material management.....	4.9	5.8	0.9
Program administration.....	3.4	3.9	0.5
Other.....	1.6	0.9	-0.7
	21.6	23.0	1.4
Services—			
Program administration.....	11.5	14.6	3.1
Pay and employee benefit adminis- tration.....	8.5	10.1	1.6
Management services.....	5.5	4.3	-1.2
Payment and reporting services.....	2.8	2.9	0.1
Social and economic assistance pay- ments administration.....	6.9	8.3	1.4
Government of Canada Accounting	1.3	2.4	1.3
	36.5	42.6	6.1
Administration.....	4.2	4.2	
	62.3	69.8	7.5
Information Canada.....	7.0	8.1	1.1
Canadian Commercial Corporation.....	3.8	3.9	0.1
Canadian Arsenals Limited.....	1.5	1.9	0.4
	74.6	83.7	9.1

Supply

The supply administration of the department acquires and provides goods and related services required by government departments and agencies. Expenditures totalled \$23 million compared with \$22 million in 1970-71.

Services

The service component of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were \$43 million compared with \$37 million in 1970-71 and consisted of \$15 million for program administration (\$12 million in 1970-71) which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, \$10 million for pay and employee benefit administration (\$9 million in 1970-71), \$3 million for payment and reporting services (\$3 million in 1970-71), \$8 million for social and economic assistance payments administration (\$7 million in 1970-71) and \$2 million for Government of Canada Accounting (\$1 million in 1970-71).

Information Canada

Expenditures for Information Canada were \$8 million compared with \$7 million in 1970-71.

Canadian Commercial Corporation

Payments in respect of the Canadian Commercial Corporation for administrative services and interest on loans were \$4 million, the same as in 1970-71.

Canadian Arsenals Limited

Expenditures in respect of the Canadian Arsenals Limited for administration and operation were \$2 million the same as in the previous year.

Transport

Expenditures of the Department of Transport totalled \$512 million compared with \$450 million in 1970-71. Included in the above total are budgetary expenditures in respect of the Canadian National Railways, the Canadian Transport Commission, the National Harbours Board, The St. Lawrence Seaway Authority, the Atlantic Pilotage Authority, the Great Lakes Pilotage Authority, the Laurentian Pilotage Authority and the Pacific Pilotage Authority.

TABLE 42

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
TRANSPORT	1971	1972	
Marine services—			
Way facilities.....	86.1	95.7	9.6
Marine regulations.....	4.3	4.6	0.3
Other.....	2.1	2.7	0.6
	92.5	103.0	10.5
Surface transportation—			
Ferry services—(C.N.R.).....	39.9	61.0	21.1
Supplementary pensions.....	6.2	7.7	1.5
Other.....	3.5	3.1	-0.4
	49.6	71.8	22.2
Air services—			
Airports and associated ground services.....	30.4	36.1	5.7
Air navigational services.....	80.3	93.9	13.6
Regulatory services.....	11.8	11.5	-0.3
Construction services.....	7.3	8.5	1.2
Other.....	9.4	9.4	
	139.2	159.4	20.2
Transportation development.....	0.5	4.5	4.0
Administration.....	8.5	9.9	1.4
	290.3	348.6	58.3
Canadian National Railways operating deficit.....	29.7	24.3	-5.4
Canadian Transport Commission—			
Payments under the National Trans- portation Act.....	65.7	65.5	-0.2
Contributions to the railway grade crossing fund.....	20.0	20.0	
Steamship subventions for coastal services.....	6.0	6.3	0.3
Maritime Freight Rates Act.....	14.0	13.1	-0.9
Subsidies to regional air carriers.....	1.8	1.4	-0.4
Atlantic region freight assistance.....	2.8	6.9	4.1
Other.....	7.2	8.5	1.3
	117.5	121.7	4.2
National Harbours Board.....	2.5	3.7	1.2
Pilotage Authorities.....		0.7	0.7
The St. Lawrence Seaway Authority—			
Welland canal deficit.....	8.2	8.9	0.7
Other.....	1.9	4.6	2.7
	10.1	13.5	3.4
	450.1	512.5	62.4

In 1971-72, meteorological services, formerly under the air services program, were transferred to the Department of Environment. Prior year's figures have been adjusted for comparative purposes.

Marine services

Gross expenditures for marine services were \$115 million but receipts from earnings of marine service steamers and wharfage rentals brought the net amount charged to budgetary expenditure to \$103 million, \$11 million more than in the previous year.

Outlays for way facilities were \$96 million compared with \$86 million in 1970-71, and accounted for most of the increase.

Surface transportation

These expenditures totalled \$72 million compared with \$50 million in 1970-71. The increase is due mainly to the write-off of the balance of a loan for the acquisition and construction of ferry vessels which amounted to \$15 million and the construction of an additional ferry vessel.

Air services

Gross expenditures for air services of \$207 million less receipts of \$48 million from aircraft landing fees, concessions, rentals and other services brought net budgetary expenditures to \$159 million of which \$36 million was for airports and other ground services, \$94 million was for air navigational services, \$12 million was for regulatory services and \$17 million was for administration.

In 1970-71 gross expenditures were \$166 million, receipts were \$27 million and net expenditures were \$139 million.

Canadian National Railways

The charge to budgetary expenditure to cover the 1971 operating deficit of the Canadian National Railways was \$24 million, \$5 million less than in the previous year.

Canadian Transport Commission

Expenditures of \$122 million in respect of the Canadian Transport Commission included \$66 million for payments under the National Transportation Act, \$20 million for contributions to the railway grade crossing fund, \$6 million for steamship subventions, \$13 million for payments under the Maritime Freight Rates Act, \$7 million for Atlantic Region freight assistance and \$1 million for subsidies to regional air carriers. In 1970-71 expenditures were \$118 million and included \$66 million for payments under the National Transportation Act, \$20 million for contributions to the railway grade crossing fund, \$6 million for steamship subventions, \$14 million for payments under the Maritime Freight Rates Act, \$3 million for Atlantic Region freight assistance and \$2 million for subsidies to regional air carriers.

National Harbours Board

Non-active advances to the board which were charged to budgetary expenditures totalled \$4 million and included \$3 million for capital expenditures. In 1970-71 advances of \$3 million included \$2 million for capital expenditure.

The St. Lawrence Seaway Authority

Budgetary expenditures in respect of the St. Lawrence Seaway Authority were \$14 million in 1971-72, \$3 million more than in the previous year. The 1971 operating deficit of the Welland canal, charged to budgetary expenditure, was \$9 million compared with the 1970 deficit of \$8 million charged to budgetary expenditure in 1970-71.

Treasury Board

Expenditures of the Treasury Board which include those of the National Research Council totalled \$437 million compared with \$463 million in 1970-71.

TABLE 43

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
TREASURY BOARD	1971	1972	
Public service pensions—			
Superannuation account—			
Government's contribution.....	85.6	93.0	7.4
Amortization of deferred charges..	84.8	87.4	2.6
Government's contribution to supplementary retirement bene- fit plan.....	8.2		-8.2
Additional interest.....	49.5	65.3	15.8
	228.1	245.7	17.6
Canada and Quebec pension plans..	18.8	24.1	5.3
Other	3.8	3.6	-0.2
	22.6	27.7	5.1
	250.7	273.4	22.7
Public service social insurance.....	17.0	23.4	6.4
Reserve for salary revisions.....	65.0		-65.0
Administration and general.....	7.8	10.8	3.0
	340.5	307.6	-32.9
National Research Council of Canada—			
Operating expenditures.....	46.6	48.7	2.1
Capital expenditures.....	4.7	6.2	1.5
Grants and contributions.....	71.6	76.0	4.4
	122.9	130.8	7.9
	463.4	438.4	-25.0

Public service pensions

The government's outlays in respect of the public service pension accounts totalled \$273 million compared with \$251 million in 1970-71. Contributions to the public service superannuation account in 1971-72, in an amount equal to the estimated current and prior service payments of individuals were \$93 million compared with \$86 million in 1970-71.

A further amount of \$87 million to cover the annual amortization charge in respect of the actuarial deficiencies arising out of pay increases and actuarial deficiency revealed by the quinquennial evaluation made as at December 31, 1967 was charged to budgetary expenditure compared with \$85 million in the previous year. A more detailed explanation of the amortization transactions is given in section 8 of this volume under the asset category "deferred charges".

Also included in these expenditures is an amount of \$65 million for additional interest.

Expenditures in respect to the Canada and Quebec pension plans amounted to \$24 million, \$5 million more than in the previous year.

Public service social insurance

The government's outlays in respect of the public service social insurance accounts amounted to \$23 million compared with \$17 million in 1970-71 and included surgical-medical and other insurance premiums of \$19 million compared with \$15 million in the previous year.

Reserve for salary revisions

There was no charge to budgetary expenditure in 1971-72 in respect of the liability account "reserve for salary revisions". In 1970-71 \$65 million was charged to budgetary expenditure and credited to the reserve.

National Research Council

Expenditures of the National Research Council amounted to \$131 million, \$8 million more than in 1970-71 and included \$49 million for operating expenditures, \$6 million for capital expenditures and \$76 million for grants and contributions. In 1970-71 expenditures were \$123 million and included \$47 million for operating expenditures, \$5 million for capital expenditures and \$72 million for grants and contributions.

Urban Affairs and Housing

This is a new department and includes the budgetary expenditures in respect of Central Mortgage and Housing Corporation and the National Capital Commission.

TABLE 44

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
URBAN AFFAIRS AND HOUSING	1971	1972	
Central Mortgage and Housing Cor- poration—			
Housing research and community planning.....	4.7	6.7	2.0
Public housing projects and land development.....	9.4	34.8	25.4
Municipal sewage treatment assist- ance.....	6.9	14.3	7.4
Urban renewal assistance.....	26.0	24.4	-1.6
Loss on mortgage sales.....		2.0	2.0
	47.0	82.2	35.2
National Capital Commission—			
Operating expenditures.....	11.3	12.3	1.0
Payment to the national capital fund	17.1	33.5	16.4
	28.4	45.8	17.4
Department.....		1.9	1.9
	75.4	129.9	54.5

Central Mortgage and Housing Corporation

Budgetary expenditures of the government in respect of Central Mortgage and Housing Corporation at \$82 million were \$35 million more than the total of \$47 million in 1970-71.

Contributions of \$24 million to provinces or municipalities for urban renewal were \$2 million less than in the previous year; losses of \$35 million sustained by the corporation during the year as the result of the operation of federal-provincial projects were \$25 million more than in the previous year. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

Write-off of loans, originally made to municipalities and municipal sewerage corporations and which were forgiven by the corporation, amounted to \$14 million, \$7 million more than in 1970-71.

Expenditures for housing research and community planning were \$7 million, \$2 million more than in 1970-71.

In addition, loans in the amount of \$861 million were made to the corporation during 1971-72 and repayments by the corporation were \$205 million.

National Capital Commission

Expenditures in respect of the National Capital Commission were \$46 million, compared with \$28 million in the previous fiscal year.

An amount of \$34 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region compared with \$17 million in 1970-71. Outlays for operating expenditures at \$12 million were \$1 million more than in 1970-71.

Veterans Affairs

Expenditures of the Department of Veterans Affairs totalled \$423 million, \$13 million more than in the previous fiscal year.

TABLE 45
(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
VETERANS AFFAIRS	1971	1972	
Pensions—			
Grants and contributions.....	212.9	231.4	18.5
Operating expenditures.....	3.5	3.9	0.4
	216.4	235.3	18.9
Welfare services—			
War veterans allowances.....	88.9	77.2	—11.7
Other.....	19.6	22.0	2.4
	108.5	99.2	—9.3
Treatment services.....	66.4	70.8	4.4
Veterans land administration.....	10.1	11.3	1.2
Bureau of Pensions advocates.....		1.0	1.0
Administration.....	8.6	5.7	—2.9
	410.0	423.3	13.3

Pensions

Expenditures in respect of pensions were \$235 million compared with \$216 million in 1970-71. Grants and contributions which constitute the greatest part of these expenditures amounted to \$231 million, \$19 million more than in the previous year and operating expenditures at \$4 million were approximately the same as in 1970-71.

Shown in the following table are the number of awards in effect at March 31, 1946, 1971 and 1972 and the payments in each of the fiscal years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, civilian world war 2 service, defence forces peace time service, burial grants for deceased pensioners, etc.).

TABLE 46

	Fiscal year ended March 31								
	1946			1971			1972		
	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)
	Disability	Dependant		Disability	Dependant		Disability	Dependant	
PENSIONS									
World war 1.....	72.6	17.1	37.3	22.2	12.7	60.1	20.1	12.3	62.1
World war 2.....	36.2	16.4	22.2	102.7	15.2	144.8	101.3	15.1	159.9
Miscellaneous.....	2.9	1.4	2.7	5.3	1.0	7.7	5.6	1.0	8.8
	111.7	34.9	62.2	130.2	28.9	212.6	127.0	28.4	230.8

Welfare services

These payments amounted to \$99 million compared with \$109 million in 1970-71. Payments under the War Veterans Allowances and the Civilian War Pensions and Allowances Act were \$77 million compared with \$89 million in the previous year. These payments are made principally to elderly,

qualified persons who are incapable of maintaining themselves.

Treatment services

Costs of these services were \$71 million, \$4 million more than in 1970-71.

SECTION 5

1971-72 PUBLIC ACCOUNTS

Non-Budgetary Transactions

CONTENTS

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NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease the government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions which are described in section 6, as well as changes in the cash position which are given in section 7. The related balances on assets and liability accounts at the beginning and end of the fiscal year and the effect of non-budgetary transactions during the year are examined in section 8.

Both assets and liabilities are influenced by non-budgetary transactions. The transactions described in this section which influence assets consist mainly of loans and advances to and repayments by crown corporations and other government agencies, national, provincial and municipal bodies, international organizations and other borrowers. Those leading mainly to changes in liabilities relate to social security ac-

counts, other annuity, insurance and pension accounts and deposit and trust accounts held or administered by the government. Certain non-budgetary transactions affect both assets and liabilities; of these, the most important are foreign exchange reserve transactions. The receipts and payments through the main categories of non-budgetary accounts, in 1970-71 and 1971-72 other than those for unmatured debt and cash, are summarized in Table 1.

The total of non-budgetary receipts in 1971-72 rose by 2.2 per cent to \$14,505 million. Non-budgetary payments increased at a rate of 14 per cent to \$15,654 million. As a result, the net amount required to finance non-budgetary transactions decreased from \$1,799 million in 1970-71 to \$1,113 million in 1971-72. Table 1 shows that the decrease in the net funds required to finance additions to foreign exchange reserves was the main factor in the net decrease in the sums required to finance non-budgetary transactions.

TABLE 1

NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1970-71			1971-72		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Social security accounts.....	(1)3,709	(2)3,646	63	(1)4,409	(2)4,643	-234
Other annuity, insurance and pension accounts.....	980	293	687	1,248	334	914
Loans and investments—						
In crown corporations.....	415	1,536	-1,121	481	1,724	-1,243
Other domestic.....	633	797	-164	568	861	-293
External.....	68	142	-74	62	194	-132
Foreign exchange reserves.....	1,753	3,070	-1,317	2,446	3,144	-698
Other accounts—						
Provincial tax collection agreements account.....	1,858	1,946	-88	2,153	2,023	130
All others.....	2,449	2,244	205	3,138	2,695	443
	11,865	13,674	-1,809	14,505	15,618	-1,113

(1)Includes \$142 million in 1970-71 and \$326 million in 1971-72 realized from redemption of bonds by the Unemployment Insurance Commission.

(2)Includes \$868 million in 1970-71 and \$910 million in 1971-72 in purchases of bonds by the Canada Pension Plan and \$184 million in 1971-72 in advances to the Unemployment Insurance Account.

Social Security Accounts

The three social security accounts included under this heading are those of Old Age Security, the Canada Pension Plan and Unemployment Insurance. Their receipts, payments, disposals of surplus receipts and financing of any excess of payments are shown in Table 2.

The total receipts of these social security schemes increased by 19 per cent from \$3,709 million in 1970-71 to \$4,409 million in 1971-72. In the same period, their payments rose by 27 per cent from \$3,646 million to \$4,643 million. As a result, their combined surplus of receipts was reduced from \$63 million to a combined deficit of \$234 million.

Of these three accounts, the Canada Pension Plan had a net amount available for investment. Its available funds of \$935 million were used to acquire \$903 million of provincial bonds, \$7 million of bonds of the Government of Canada

and to increase its deposit with the Receiver General by \$25 million. The Unemployment Insurance Account (formerly the Unemployment Insurance Fund) had an excess of \$314 million of disbursements over receipts which was financed by the redemption of \$326 million of bonds (plus accrued interest). The receipts in the account include an advance of \$184 million from the government. The Old Age Security Fund had an excess of \$87 million of payments over receipts which reduced its deposits with the Receiver General.

The Old Age Security Fund

The Old Age Security Act governs the payments of old age pensions to all persons who meet the statutory residence requirements for the receipt of such pensions. This Act established the Old Age Security Fund which receives certain tax revenues and from which old age pensions and the guaranteed income supplement are paid.

TABLE 2
TRANSACTIONS OF SOCIAL SECURITY ACCOUNTS
(in millions of dollars)

	1970-71				1971-72			
	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Fund	Total	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Account ⁽¹⁾	Total
RECEIPTS—								
Taxes—								
Personal Income Tax.....	1,132.5			1,132.5	1,237.0			1,237.0
Corporation Income Tax.....	207.9			207.9	212.5			212.5
Sales Tax.....	573.8			573.8	668.5			668.5
Contributions—								
Government ⁽²⁾			99.0	99.0			92.1	92.1
Other ⁽³⁾		812.4	495.2	1,307.6		826.0	570.6	1,396.6
Investments Income ⁽⁴⁾		210.9	29.2	240.1		275.6	15.7	291.3
Advance from government.....							183.6	183.6
Other Receipts.....		0.4	(5)6.2	6.6		0.6	0.1	0.7
Total.....	1,914.2	1,023.7	629.6	3,567.5	2,118.0	1,102.2	862.1	4,082.3
PAYMENTS—								
Pensions.....	1,634.2	91.9		1,726.1	1,679.2	144.4		1,823.6
Guaranteed Income Supplement.....	273.0			273.0	526.1			526.1
Benefits.....			758.0	758.0			1,122.8	1,122.8
Outstanding warrants as at March 31, 1971.....							27.6	27.6
Expenses.....		20.5		20.5		22.9	26.0	48.9
Total.....	1,907.2	112.4	758.0	2,777.6	2,205.3	167.3	1,176.4	3,549.0
Surplus of receipt or payments (—).....	7.0	911.3	—128.4	789.9	—87.3	934.9	—314.3	533.3
Disposal of available funds—								
Purchases or sales (—) of—								
Provincial bonds.....		864.0		864.0		903.5		903.5
Government of Canada bonds ⁽⁴⁾		4.5	—141.7	—137.2		6.6	—326.3	—319.7
Deposits with Receiver General.....	7.0	42.8	13.3	63.1	—87.3	24.8	12.0	—50.5
Increase or decrease (—) in account.....	7.0	911.3	—128.4	789.9	—87.3	934.9	—314.3	533.3
Less—								
Investment in or sales by (—) Unemployment Insurance Fund of Government of Canada bonds ⁽⁴⁾			141.7	141.7			326.3	326.3
Increase or decrease (—) in liabilities of Canada.....	7.0	911.3	13.3	931.6	—87.3	934.9	12.0	859.6
Add—Balance at beginning of year.....	721.4	2,932.3	11.7	3,665.4	728.4	3,843.6	25.0	4,597.0
Balance at close of year.....	728.4	3,843.6	25.0	4,597.0	641.1	4,778.5	37.0	5,456.6

(1) Formerly the Unemployment Insurance Fund.

(2) Government contributions to the Unemployment Insurance Account are 20 per cent of the combined employee-employer contributions shown in (2).

(3) "Other" contributions to the Unemployment Insurance Account are those of employees and employers. They are made by employers and employees on an equal basis.

(4) Investment income and purchases of bonds by the Unemployment Insurance Account include accrued interest.

(5) This item is mainly the change in unredeemed warrants and deposits from employers.

During both 1970-71 and 1971-72, the taxes paid to the Old Age Security Fund were a 4 per cent tax on individual incomes (subject to a maximum of \$240 per taxpayer), a 3 per cent tax on corporate incomes and a 3 per cent sales tax. In 1971-72, the combined yield of these taxes rose by 11 per cent to \$2,118 million compared with an increase of 4 per cent in 1970-1971.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed.

During 1970-71, the old age pension was raised from \$79.58 per month to \$80 per month with effect from January 1, 1971. Other benefits were unchanged. The guaranteed income supplement, first introduced in 1966-67, continued to be payable at a rate of up to 40 per cent of the basic pension depending upon the level of a pensioner's income in the preceding year.

An increase in the number of pensioners from 1,720,128 in March, 1971 to 1,762,550 in March, 1972, and an increase in guaranteed income supplement payments resulted in a rise of 16 per cent from \$1,907 million in 1970-71 to \$2,205 million in 1971-72. This increase in payments more than offset the

expansion of 11 per cent in the yield of taxes paid to the fund. As a result, the excess of receipts fell from \$7 million in 1970-71 to an excess in disbursements of \$87 million in 1971-72.

The provincial distribution of old age pension including guaranteed income supplement payments in 1970-71 and 1971-72 is shown in Table 3.

TABLE 3
(in millions of dollars)

OLD AGE SECURITY PAYMENTS ⁽¹⁾	Fiscal year ended March 31		Increase or decrease (—)
	1971	1972	
Newfoundland.....	39.7	47.2	7.5
Nova Scotia.....	83.0	97.1	14.1
Prince Edward Island.....	14.7	17.2	2.5
New Brunswick.....	62.7	73.2	10.5
Quebec.....	464.5	543.8	79.3
Ontario.....	681.1	775.9	94.8
Manitoba.....	106.5	123.5	17.0
Saskatchewan.....	104.7	121.9	17.2
Alberta.....	129.9	150.8	20.9
British Columbia.....	218.8	252.7	33.9
Northwest and Yukon Territories.....	1.6	2.0	0.4
	1,907.2	2,205.3	298.1

(1) Includes \$526 million in 1971-72 and \$273 million in 1970-71 for guaranteed income supplement.

Canada Pension Plan

The Canada Pension Plan was established by an Act which was proclaimed on May 5, 1965. The Plan is financed by contributions of 1.8 per cent of income on earnings of employees, with a matching contributions by their employers, and by contributions of 3.6 per cent of the income of self-employed persons, (subject to a maximum payment of \$86.40); it also receives investment income. Contributions are payable by an employee who earns over \$600 per year and by self-employed persons earning over \$800 per year.

Contributions to the Plan rose by 2 per cent to \$826 million in 1971-72, as compared with \$812 million in 1970-71. The investment income of the Plan rose, however, by 31 per cent from \$211 million in 1970-71 to \$276 million in 1971-72. This very large proportionate rise in investment income was mainly a result of the increase in investments.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers, orphans or as a lump sum death benefit, and disability pensions. Retirement pensions will not be payable at their full rate until January 1, 1976, i.e., ten years after the Plan first received contributions, so that those now receiving retirement pensions receive reduced amounts. However, those who became eligible in 1970-71 could receive a higher proportion of the full retirement pensions because they had contributed for a greater part of the initial 10 year period than others who received retirement pensions in earlier years. Partly because of these changes and partly because of increases in the number of pensioners, pensions and other benefits payable by the Plan increased from \$92 million in 1970-71 to 144 million in 1971-72.

The pensions, other benefits and expenses of the Plan are, as yet, still small in relation to its receipts. As a result, the Plan had \$911 million in 1970-71 and \$910 million in 1971-72 available for investment. The greater part of these sums was invested in bonds issued by the Provincial Governments to the Canada Pension Plan Investment Fund because the legislation governing the Plan provides that funds not required for benefits and expenses in the following three month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums available to but not borrowed by the provinces are invested in bonds of Canada. The effects of these legal requirements were that \$903 million of provincial bonds and \$7 million of bonds of the Government of Canada were purchased for the Canada Pension Plan Investment Fund in 1971-72 as compared with \$864 million and \$5 million respectively in 1970-71. The remaining balances of \$43 million in 1970-71 and \$25 million in 1971-72 were placed on deposit with the Receiver General.

Unemployment Insurance

The Unemployment Insurance Act, 1955, as amended, provided for a compulsory contributory unemployment insurance program applying to everyone employed under a contract of service subject to certain exceptions. The main exceptions were members of the Armed Forces and of the federal, provincial and local government services and persons earning over \$7,800 per annum.

The Unemployment Insurance Act, 1971, which was assented to June 23, 1971, replaced the former Act. Under the new Act, those main exceptions noted above have been removed and all employment in Canada (with minor exceptions) is insurable effective from January 2, 1972.

The new Act also authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

The balance in the Unemployment Insurance Fund at March 31, 1971 was \$323 million and consisted of \$25 million on deposit with the Receiver General and \$326 million in investments in Government of Canada securities plus accrued interest partly offset by outstanding warrants of \$27 million. As at June 27, 1971 the balance in the Fund was \$272 million and consisted of \$15 million on deposit with the Receiver General, \$21 million on deposit with chartered banks and \$236 million in investments in Government of Canada securities plus accrued interest. As of June 27, 1971 the investments were liquidated and the balance in the Fund (\$272 million) was transferred to the Unemployment Insurance Account.

Receipts in 1971-72 with comparable amounts for 1970-71 shown in brackets totalled \$1,188 million (\$771 million) and included contributions of \$663 million (\$594 million), investments realized \$326 million (\$142 million), investment income of \$16 million (\$29 million) and temporary advances by the government of \$184 million.

Disbursements in 1971-72 totalled \$1,176 million of which \$26 million were administrative costs. In 1970-71 disbursements were \$758 million and did not include any administrative costs which in that year were charged to parliamentary appropriations.

Contributions in 1971-72 varied from 10 cents to \$2.81 per week depending upon the contributor's income and benefits from \$13.00 to \$100.00 per week depending upon the level of average weekly contributions and the circumstances of the recipient. Comparable amounts in 1970-71 were contributions

of 10 cents to \$1.40 and benefit payments from \$13.00 to \$53.00 per week.

Benefits paid to the unemployed rose at a higher rate than contributions in 1971-72. The increase of \$365 million or 48 per cent was due mainly to increased benefits payable under the new Act. The increase of \$69 million in contributions was due mainly to the inclusion under the new Act of certain types of employment which was excluded under the former Act.

To finance the 1971-72 deficit of \$498 million in the account, \$326 million in investments (plus accrued interest) were realized and a temporary advance of \$184 million was obtained from the government.

Other Annuity, Insurance and Pension Accounts

Table 4 summarizes the transactions of the superannuation accounts for the public service, Canadian forces and the Royal Canadian Mounted Police, the Government annuities account and a number of smaller insurance and pensions accounts. This table shows that the transactions of the three major superannuation accounts were the greater part of all transactions in this group. The receipts of all these annuity, insurance and pension accounts rose by 27 per cent in 1971-72

TABLE 4

(in millions of dollars)

TRANSACTIONS OF OTHER ANNUITY, INSURANCE AND PENSION ACCOUNTS	1970-71			1971-72		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Superannuation accounts—						
Public Service.....	498.2	107.7	390.5	617.2	118.6	498.6
Canadian Forces.....	353.1	88.8	264.3	491.7	102.2	389.5
Royal Canadian Mounted Police.....	35.4	1.5	33.9	25.7	1.8	23.9
	886.7	198.0	688.7	1,134.6	222.6	912.0
Government annuities.....	62.1	69.4	-7.3	59.9	69.9	-10.0
Other.....	31.3	26.0	5.3	53.3	41.1	12.2
	980.1	293.4	686.7	1,247.8	333.6	914.2

TABLE 5

(in millions of dollars)

PUBLIC SERVICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1968	1969	1970	1971	1972
RECEIPTS—					
Contributions—					
Employees—					
Government.....	66.0	71.6	84.9	88.0	103.8
Crown corporations.....	5.2	5.1	5.3	7.4	7.9
Government.....	59.6	66.0	73.5	85.6	88.8
Crown corporations.....	5.0	4.8	5.3	6.6	7.1
Interest.....	110.9	118.0	131.0	147.7	163.7
Actuarial liability.....	21.5	121.0	215.1	161.8	244.2
Other.....	2.2	3.0	1.8	1.1	1.6
	270.4	389.5	516.9	498.2	617.2
DISBURSEMENTS—					
Annuities.....	-68.2	-74.7	-83.3	-95.0	-106.2
Withdrawals of contributions.....	-10.8	-10.3	-10.5	-11.4	-10.4
Other.....	-5.1	-1.9	-2.1	-1.3	-2.0
	-84.1	-86.9	-95.9	-107.7	-118.6
Excess of receipts over disbursements.....	186.3	302.6	421.0	390.5	498.6
Balance in fund brought forward.....	2,689.5	2,875.8	3,178.4	3,599.4	3,989.9
Balance at credit of fund.....	2,875.8	3,178.4	3,599.4	3,989.9	4,488.5

to \$1,248 million while their payments rose by 14 per cent to \$334 million. As a result, their net receipts rose by 33 per cent from \$687 million in 1970-71 to \$914 million in 1971-72.

Public Service Superannuation Account

The balance of \$4,489 million in this account is \$499 million higher than at March 31, 1971. Receipts of \$617 million include employees contributions of \$111 million, the government's contribution of \$89 million, interest of \$164 million, an actuarial liability adjustment of \$244 million and contributions of \$7 million by crown corporations. Contributions by the government and crown corporations are equal to the estimated current and prior service payments by individuals in 1970-71.

Canadian Forces Superannuation Account

The balance of \$3,960 million reflects an increase of \$390 million during the fiscal year.

Receipts of \$492 million include \$42 million in contributions by personnel, \$74 million in contributions by the government, \$148 million in interest and \$229 million to provide additional liabilities arising from salary increases. Government contributions are made at the rate of $1\frac{1}{2}$ times the current and prior service contributions by personnel.

TABLE 6

(in millions of dollars)

CANADIAN FORCES SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1968	1969	1970	1971	1972
RECEIPTS—					
Contributions—					
Personnel.....	33.1	33.9	38.7	39.2	41.5
Government.....	58.4	57.0	65.6	70.4	73.8
Interest.....	105.2	112.1	124.4	135.6	147.5
Actuarial liability.....		159.6	129.0	107.5	228.9
Other.....	1.4		0.1	0.1 (1)	
	198.1	362.6	357.8	352.8	491.7
DISBURSEMENTS—					
Pensions and retiring allowances.....	-45.7	-55.2	-67.4	-81.3	-97.3
Cash termination allowances and return of contributions.....	-6.0	-7.0	-7.5	-7.2	-4.7
Other.....	-0.1	-0.1	-0.1	-0.1	-0.2
	-51.8	-62.3	-75.0	-88.6	-102.2
Excess of receipts over disbursements.....	146.3	300.3	282.8	264.2	389.5
Balance in fund brought forward.....	2,577.0	2,723.3	3,023.6	3,306.4	3,570.6
Balance at credit of fund.....	2,723.3	3,023.6	3,306.4	3,570.6	3,960.1

(1) Less than \$50,000.

Disbursements of \$102 million include \$97 million in pensions and retiring allowances and \$5 million in cash termination allowances and return of contributions.

In 1970-71 receipts were \$353 million and disbursements were \$89 million.

Royal Canadian Mounted Police Superannuation Account

The balance of \$224 million in this account is \$24 million higher than the balance at March 31, 1971.

Receipts of \$26 million during the year include contributions of \$6 million by personnel, the government's contribution of \$11 million and interest of \$8 million.

Disbursements of \$2 million consist mainly of annuities and allowances.

In 1970-71 receipts were \$36 million and disbursements were \$2 million.

TABLE 7

(in millions of dollars)

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1968	1969	1970	1971	1972
RECEIPTS—					
Contributions—					
Personnel.....	2.8	3.4	4.2	5.2	6.3
Government.....	4.2	6.6	7.4	9.1	11.1
Interest.....	3.5	4.5	5.5	6.9	8.3
Actuarial liability.....	10.1	12.7	19.2	14.2	
	20.6	27.2	36.3	35.4	25.7
DISBURSEMENTS—					
Annuities and allowances	-0.8	-0.9	-1.0	-1.2	-1.5
Cash termination allow-					
ances and return of con-	-0.2	-0.2	-0.3	-0.3	-0.3
tributions.....	-1.0	-1.1	-1.3	-1.5	-1.8
Excess of receipts over dis-					
bursements.....	19.6	26.1	35.0	33.9	23.9
Balance in fund brought for-					
ward.....	85.1	104.7	130.8	165.8	199.7
Balance at credit of fund.....	104.7	130.8	165.8	199.7	223.6

TABLE 8

LOANS TO AND INVESTMENTS IN CROWN CORPORATIONS⁽¹⁾

(in millions of dollars)

CORPORATION	1970 71			1971 72		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation.....	742.0	145.7	596.3	861.2	205.3	655.9
Atomic Energy of Canada Limited.....	161.5	0.6	160.9	114.4	2.2	112.2
Air Canada.....	120.9	9.6	111.3	28.4	1.3	27.1
Canadian National Railways.....	105.0	12.4	92.6	226.3	24.5	201.8
Export Development Corporation.....	105.9	25.0	80.9	149.5	31.5	118.0
The St. Lawrence Seaway Authority.....	70.1	14.2	55.9	83.6	22.5	61.1
Farm Credit Corporation.....	112.6	63.5	49.1	99.2	68.8	30.4
	1,418.0	271.0	1,147.0	1,562.6	356.1	1,206.5
Canada Deposit Insurance Corporation.....		19.1	-19.1		1.4	-1.4
Canadian Arsenals Limited.....					0.5	-0.5
Canadian Dairy Commission.....	60.2	82.0	-21.8	60.8	84.2	-23.4
Canadian Film Development Corporation.....	1.3		1.3	0.8		0.8
Canadian Overseas Telecommunication Corporation.....		3.6	-3.6		2.3	-2.3
Cape Breton Development Corporation.....	7.0	11.0	-4.0	20.5	16.5	4.0
Eldorado Nuclear Limited.....	13.0	3.2	9.8	13.2	4.2	9.0
Freshwater Fish Marketing Corporation.....	5.9	3.3	2.6	10.0	4.8	5.2
National Capital Commission (excluding Greenbelt).....	2.0	8.3	-6.3			
National Harbours Board.....	4.6		4.6	3.4	0.1	3.3
Northern Canada Power Commission.....	6.4	1.7	4.7	5.0	2.0	3.0
Northern Transportation Company Limited.....	8.1	2.0	6.1	3.0	2.2	0.8
Royal Canadian Mint.....	1.0	2.0	-1.0			
Uranium Canada Limited.....				11.4		11.4
Recovery likely to require Parliamentary appropriations:						
Canadian Broadcasting Corporation.....	5.0	6.0	-1.0	33.0	6.5	26.5
National Capital Commission—Greenbelt.....	1.0	0.3	0.7		0.3	-0.3
Other Corporations.....	2.7	2.0	0.7		0.1	-0.1
	1,536.2	415.5	1,120.7	1,723.7	481.2	1,242.5

⁽¹⁾ The total of outstanding loans to and investments in crown corporations at March 31, 1971 and March 31, 1972 is discussed in the Section "Asset and Liability Accounts".

Government Annuities Account

Receipts of interest and premiums by the Government Annuities Accounts were \$51 million and \$8 million respectively in 1971-72 as compared with corresponding figures of \$50 million and \$12 million in 1970-71. Its disbursements in 1970-71 of \$69 million and in 1971-72 of \$70 million were almost entirely matured annuity, commuted value, death benefit, premium refunds and premium withdrawal payments.

Other Insurance and Pension Accounts

There are a number of other insurance and pension accounts operated by the Government of Canada. Transactions on behalf of the public service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of all transactions by these accounts.

The total receipts of these accounts were \$31 million in 1970-71 and \$53 million in 1971-72 while their payments increased from \$26 million to \$41 million in the same period.

Loans to and investments in Crown Corporations

In 1971-72, the total of loans and investments to crown corporations increased by \$188 million, or 12.2 per cent, to \$1,724 million. The principal borrower continued to be Central Mortgage and Housing Corporation which received \$861 million, or 50.0 per cent of the total. Six other crown corporations—Air Canada, Atomic Energy of Canada Limited, Canadian National Railways, Export Development Corporation, Farm Credit Corporation and the St. Lawrence Seaway Authority together received \$701 million, or 40.7 per cent of the total. Loans to and investments in all other crown corporations were only \$161 million or 9.3 per cent of all such loans and investments. This pattern of lending and investment in 1971-72 was very similar to that in 1970-71 when the same seven corporations received 92.3 per cent of all loans to and investments in crown corporations. The amounts lent to and invested in individual corporations are shown in Table 8.

Repayment of such loans and investments rose from \$415 million in 1970-71 to \$481 million in 1971-72.

Net lending to crown corporations, as recorded, rose from \$1,121 million in 1970-71 to \$1,143 million in 1971-72.

Additional information on loans to and investments in the seven crown corporations which accounted for most of the borrowing by these bodies is given in Table 9.

TABLE 9

LOANS TO AND INVESTMENTS IN CERTAIN CROWN CORPORATIONS

(in millions of dollars)

	1970-71			1971-72		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation—						
Direct lending, limited dividend and public housing.....	579.0	122.6	456.4	719.8	172.2	547.6
Sewage treatment projects.....		2.3	-2.3		2.3	-2.3
University housing projects.....	30.0	6.8	23.2	31.5	6.1	25.4
Federal-provincial projects.....	9.0	0.5	8.5	8.0	0.8	7.2
Urban renewal.....	61.0	1.9	59.1	35.5	1.4	34.1
Housing projects.....	63.0	11.4	51.6	66.4	22.3	44.1
Loan and mortgage purchase fund.....		0.2	-0.2		0.2	-0.2
Total.....	742.0	145.7	596.3	861.2	205.3	655.9
Atomic Energy of Canada Limited—						
Loans to Nuclear power stations—						
Gentilly.....	19.0		19.0	4.7		4.7
Pickering.....	28.0		28.0	21.6	1.5	20.1
Loans for Nelson River transmission line.....	51.0		51.0	8.5		8.5
Bruce Heavy Water plant.....	62.0		62.0	68.0		68.0
Other.....	1.5	0.6	0.9	11.6	0.7	10.9
Total.....	161.5	0.6	160.9	114.4	2.2	112.2
Air Canada—						
Loans under Financing and Guarantee Acts.....	117.0		117.0	14.0	0.2	13.8
Interim financing.....	3.9	9.6	-5.7	14.4	1.1	13.3
Total.....	120.9	9.6	111.3	28.4	1.3	27.1
Canadian National Railways—						
Purchase of Preferred Stock.....	33.5		33.5	31.1		31.1
Temporary loans.....	9.5		9.5	3.5		3.5
Refunding of debt.....	40.0		40.0	178.4		178.4
Maintenance, repair and requisition of passenger equipment.....		0.4	-0.4		0.2	-0.2
Interim financing.....	22.0	12.0	10.0	13.3	24.3	-11.0
Total.....	105.0	12.4	92.6	226.3	24.5	201.8
Export Development Corporation—						
Capital stock.....	10.0		10.0	10.0		10.0
Loans under Section 29 of the Export Development Act.....	95.9	25.0	70.9	139.5	31.5	108.0
Total.....	105.9	25.0	80.9	149.5	31.5	118.0
The St. Lawrence Seaway Authority—						
Loans.....	46.2	2.5	43.7	56.1	2.5	53.6
Deferred interest.....	23.9	11.7	12.2	27.5	20.0	7.5
Total.....	70.1	14.2	55.9	83.6	22.5	61.1
Farm Credit Corporation—						
Capital Stock.....	1.5		1.5	0.9		0.9
Loans.....	111.1	63.5	47.6	98.3	68.8	29.5
Total.....	112.6	63.5	49.1	99.2	68.8	30.4

Central Mortgage and Housing Corporation

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government of Canada and relends these sums to other borrowers engaged in a variety of housing activities.

The greater part of the corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend companies to finance low-rental housing projects and loans for public housing projects. Its borrowing for these purposes is authorized by the National Housing Act, 1954, as amended. In 1971-72, the government lent the Corporation \$720 million for these purposes, an increase of 25 per cent as compared with the corresponding figures of \$579 million in 1970-71. Since its repay-

ments of such loans rose by only 41 per cent to \$172 million from \$123 million in the same period, net borrowing by the Corporation to finance direct lending, limited dividend and public housing expanded by 20 per cent in 1971-72 to \$548 million.

The Corporation also borrowed in 1971-72 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal. In 1971-72, its borrowing for these purposes was \$141 million as compared with \$163 million in 1970-71. After deducting repayments made by the Corporation, its net borrowing to finance such projects fell from \$140 million in 1970-71 to \$108 million in 1971-72.

There was therefore some change in the pattern of the Corporation's borrowing in 1971-72. In that year its net borrowing for direct lending, limited dividend and public housing was 83 per cent of its total net borrowing as compared with 75 per cent in 1970-71.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited borrows to finance nuclear power stations and electricity transmission lines. In 1971-72, it borrowed \$68 million to finance the Bruce Heavy Water Plant, \$5 million to finance the Gentilly power station, \$22 million for the Pickering power station and \$9 million to finance the Nelson River transmission line project. Its total borrowing of \$114 million in 1971-72 was 39 per cent less than its borrowing of \$162 million in 1970-71.

Air Canada

Air Canada receives loans under the annual Canadian National Railways Financing and Guarantee Acts to finance its capital expenditures for the acquisition of aircraft, engines, spare parts, other equipment and buildings. Its borrowing for these purposes decreased from \$117 million in 1970-71 to \$14 million in 1971-72. In addition, Air Canada obtains interim financing to cover its seasonal and other deficits. Such interim financing is repaid from seasonal profits but, since such advances and repayments are related to a calendar year, they are not necessarily equal in any fiscal year. Interim financing in the 1971-72 fiscal year totalled \$14 million and \$1 million was repaid.

Canadian National Railways

In 1971-72, Canadian National Railways received \$31 million from sales of its 4 per cent preferred stock to the government. These sales were made in terms of Section 6(1) of the Canadian National Railways Capital Revision Act, 1952, as extended to the annual Canadian National Railways Financing and Guarantee Acts. A further \$195 million was loaned to the CNR of which \$178 million was to refund maturing debt and \$4 million was to enable it to acquire certain issues of its own bonds for which purchase funds are operated under the conditions of their issue.

The Canadian National Railways also obtain interim financing advances to cover operating deficits. These advances are later repaid from Parliamentary appropriations after the deficit for the calendar year is determined. Since these interim financing advances and their repayment are related to calendar years, they are not necessarily equal in the fiscal year of the government. In 1971-72, such advances were \$13 million and repayments were \$24 million.

Export Development Corporation

The Export Development Corporation borrows from the Minister of Finance in terms of the Export Development Act. In 1971-72 its gross borrowing of \$150 million was 42 per cent higher than its gross borrowing of \$106 million in 1970-71. After deducting repayments made by the Corporation, its net borrowing in 1971-72 was \$118 million, or 70 per cent greater than its net borrowing of \$81 million in 1970-71.

The St. Lawrence Seaway Authority

Loans to the St. Lawrence Seaway Authority in 1971-72 increased by 23 per cent to \$54 million from \$44 million in 1970-71. Deferred interest, net of payments made by the Authority, fell from \$12 million in 1970-71 to \$8 million in 1971-72.

Farm Credit Corporation

The Farm Credit Corporation borrows in order to make loans to farmers and extend credit to farm machinery syndicates. In 1971-72 its borrowed \$99 million for these purposes, a reduction of 14 per cent from its corresponding borrowings in 1970-71. Its repayments rose by 8 per cent to \$69 million in 1971-72 so that its net borrowing of \$30 million in that year was 38 per cent less than in 1970-71.

Other Crown Corporations

Loans to and investments in other crown corporations were relatively small in 1971-72. Their total before repayment was \$161 million, of which the major items were \$61 million to the Canadian Dairy Commission, loans of \$33 million to the Canadian Broadcasting Corporation and \$21 million to the Cape Breton Development Corporation.

Repayments of loans by other crown corporations in 1971-72 were \$125 million. The largest repayments were \$84 million by the Canadian Dairy Commission and \$17 million by the Cape Breton Development Corporation.

Other Domestic Loans and Investments

Sums advanced in the form of loans and investments to governments, individuals, businesses and other bodies in Canada are shown in Table 10. The total of such loans rose by 8 per cent from \$798 million in 1970-71 to \$862 million in 1971-72.

Loans to Provinces

Loans to provinces increased by \$85 million to \$177 million in 1971-72. The largest items were loans of \$58 million to Quebec for a special program for unemployment assistance, \$38 million to British Columbia for special program assistance, and \$25 million for loans for special areas assistance. Repayments fell in 1971-72 to \$32 million.

Loans to Territories

Loans to the Northwest and Yukon Territories increased from \$16 million in 1970-71 to \$24 million in 1971-72. These loans are used by the Territorial Governments to finance capital expenditures and provide mortgage loans for housing.

TABLE 10

OTHER DOMESTIC LOANS AND INVESTMENTS⁽¹⁾

(in millions of dollars)

OTHER DOMESTIC LOANS AND INVESTMENTS	1970-71			1971-72		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to Provinces—						
Alberta.....		0.5	-0.5	4.0	0.5	3.5
British Columbia.....		1.0	-1.0	38.0	1.0	37.0
Manitoba.....	0.1	7.7	-7.6	7.9	0.8	7.1
New Brunswick.....	2.0	2.4	-0.4	13.4	0.8	12.6
Newfoundland.....	22.6	4.1	18.5	15.0	3.9	11.1
Nova Scotia.....	9.4	2.2	7.2	4.7	3.7	1.0
Prince Edward Island.....	1.6		1.6	3.2	1.0	2.2
Quebec.....	12.0	32.6	-20.6	58.3	19.0	39.3
Ontario.....		1.2	-1.2	5.7		5.7
Saskatchewan.....		44.3	44.3	26.7	1.2	-1.2
Miscellaneous.....						26.7
	92.0	51.7	40.3	176.9	31.9	145.0
Loans to Territories—						
Northwest Territories.....	10.2	1.1	9.1	19.2	1.4	17.8
Yukon Territory.....	5.9	1.0	4.9	5.1	1.4	3.7
	16.1	2.1	14.0	24.3	2.8	21.5
Veterans Land Act Fund.....	52.2	30.2	22.0	49.6	37.3	12.3
Less: Reserve for conditional benefits.....	3.0	4.8	-1.8	2.9	4.8	-1.9
	55.2	35.0	20.2	52.5	42.1	10.4
Municipal Development and Loan Board Advances.....		9.2	-9.2		9.4	-9.4
Departmental Working Capital Advances.....	505.0	490.4	14.6	402.9	425.2	-22.3
Miscellaneous—						
Airports capital loans.....	41.2		41.2	90.4		90.4
City of Montreal—notes re Expo.....		0.6	-0.6		0.6	-0.6
Hydro Quebec Research Institute.....	10.9		10.9	2.5		2.5
Investment in shares of Panarctic Oils Limited.....	6.8		6.8	8.0		8.0
Loans to manufacturers of automotive products in Canada.....	11.0	4.5	6.5	6.4	8.8	-2.4
Crown Assets Disposal Corporation.....	22.6	19.2	3.4	26.8	20.4	6.4
Telesat Canada.....				20.0		20.0
Canada Development Corporation.....				25.0		25.0
Other.....	36.7	20.6	16.1	25.8	26.8	-1.0
	129.2	44.9	84.3	204.9	56.6	148.3
	797.5	633.3	164.2	861.5	568.0	293.5

⁽¹⁾Other domestic loans and investments outstanding at March 31, 1971 and March 31, 1972 are discussed in the section "Asset and Liability Accounts".*Veterans Land Act Fund*

The Veterans Land Act fund records advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, building, materials, livestock, farm equipment and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of world war 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing. During 1971-72 advances amounted to \$50 million and repayments were \$37 million, resulting in a balance of \$533 million at March 31, 1972. In 1970-71 comparable amounts were advances of \$52 million and repayments of \$33 million bringing the balance to \$521 million at March 10, 1971.

Partly offsetting these advances is the reserve for conditional benefits under the Act which consists of amounts charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$3 million was charged to the reserve account and additional reserves of \$5 million were credited

thereto, resulting in a balance of \$30 million in the reserve account at March 31, 1972. During 1970-71 charges were \$3 million and credits were \$5 million resulting in a balance of \$29 million at March 31, 1971.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital works programs. These advances are now being repaid. Repayments in 1971-72 were \$9 million.

Departmental Working Capital Advances

In 1971-72 advances were \$403 million and repayments were \$425 million.

Miscellaneous Loans and Investments

The largest loans in this category in 1971-72 were those made to the Airports revolving fund to finance the construction of international airports to serve Montreal and Toronto. These loans to finance airports were \$90 million in 1971-72. Other loans and investments during the year included \$25

million to the Canada Development Corporation, \$20 million to Telesat Canada and \$27 million to Crown Assets Disposal Corporation.

External Loans and Investments

External loans and investments consist of loans to national governments, subscriptions to the capital of international organizations (other than subscriptions treated as part of the foreign exchange reserves of Canada) and loans and advances to international bodies. In 1971-72 the total of such loans and investments was \$194 million as compared with \$142 million in 1970-71.

The greater part of all sums advanced abroad consists of special loan assistance to developing countries. In 1971-72, such loan assistance amounted to \$143 million, an increase of 25 per cent over the 1970-71 total of \$114 million. In 1971-72 India received \$59 million and Pakistan received \$16 million.

TABLE 11

EXTERNAL LOANS AND INVESTMENTS⁽¹⁾

(in millions of dollars)

	1970-71			1971-72		
	Advances	Repayments	Net	Advances	Repayments	Net
LOANS TO NATIONAL GOVERNMENTS						
Loans to United Kingdom—						
The United Kingdom Financial Agreement Act.....		20.4	—20.4		20.8	—20.8
Loans under the Export Credits Insurance Act, Part II—						
Belgium.....		2.4	—2.4		2.3	—2.3
France.....		8.4	—8.4		8.4	—8.4
Netherlands.....		4.6	—4.6		4.6	—4.6
Special loan assistance—developing countries.....	114.0		114.0	143.4	0.3	143.1
Miscellaneous.....				0.1		0.1
	114.0	35.8	78.2	143.5	36.4	107.1
Capital subscriptions, advances and loans to international organizations—						
International Development Association.....	24.9		24.9	50.1		50.1
Other.....	3.3	0.2	3.1	0.8	0.2	0.6
	28.2	0.2	28.0	50.9	0.2	50.7
Columbia River Treaty.....		32.3	—32.3		25.8	—25.8
	142.2	68.3	73.9	194.4	62.4	132.0

⁽¹⁾External loans and investments outstanding at March 31, 1971 and March 31, 1972 are discussed in the section "Assets and Liability Accounts."

receipt and disposal of Special Drawing Rights (S.D.R.s) and the issue and redemption of non-interest-bearing notes. All these transactions are undertaken in order either to finance increases in the official international reserves of Canada or to convert these reserves into Canadian dollars. While the Receiver General's deposits in foreign currency are included in Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar items and not transactions which involve conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.⁽¹⁾

In 1970-71 India received \$51 million and Pakistan \$35 million.

Subscriptions to the capital of the International Development Association were \$25 million in 1970-71 and \$50 million in 1971-72. Other sums lent to or invested in international organizations fell by \$2 million to \$1 million in 1971-72.

The remaining transactions with governments abroad were repayments of \$21 million by the United Kingdom in terms of the United Kingdom Financial Agreement Act and of \$15 million of loans made to Belgium, France and the Netherlands under the Export Credits Insurance Act.

Foreign Exchange Reserve Transactions

Foreign exchange reserve transactions, shown in Table 12, consist of advances to the Exchange Fund to enable it to acquire gold or foreign currency, repayments of such advances by the Exchange Fund and transactions with the International Monetary Fund including subscriptions to its capital, the

In 1971-72, foreign exchange reserve transactions continued at high levels because of the large current surpluses on Canada's balance of international payments and a net inflow of capital from abroad. Advances to the Exchange Fund were \$2,822 million, of which \$2,001 million were repaid, leaving a net advance of \$821 million during the year. These advances would have been greater but for the decision to allow the Canadian dollar to float in the foreign exchange markets which

⁽¹⁾The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are financed by the Bank and are therefore not included in the accounts of the Government of Canada.

was announced on May 31, 1970. The effect of this decision was that foreign exchange no longer had to be purchased by the Exchange Fund in order to maintain the official parity rate of the Canadian dollar.

Transactions with the International Monetary Fund included a revaluation adjustment of \$8 million to the Fund due to a slight appreciation of the Canadian dollar; capital subscriptions are expressed in U.S. dollars so that, when the Canadian dollar is depreciated, additional Canadian dollars must be supplied to the Fund and when the Canadian dollar is appreciated the converse applies. Transactions in non-interest-bearing notes resulted in a net increase of \$115 million. These transactions were due mainly to other countries' dealings in Canadian dollars with the Fund.

The International Monetary Fund allocated another \$117 million of Special Drawing Rights to Canada during the fiscal year, thereby bringing Canada's total allocation to \$370 million. These SDRs were, in turn, advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1971-72. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to require the Government of Canada to supply \$698 million to finance increases in Canada's international reserves in 1971-72 as compared with a net requirement of \$1,317 million in 1970-71.

TABLE 12

FOREIGN EXCHANGE RESERVE TRANSACTIONS⁽¹⁾

(in millions of dollars)

FOREIGN EXCHANGE RESERVE TRANSACTIONS	1970-71			1971-72		
	Advances	Receipts and Repayments	Net Advances	Advances	Receipts and Repayments	Net Advances
Exchange Fund Account—						
Advances.....	2,438	1,199	1,239	2,822	2,001	821
Special Drawing Rights in the International Monetary Fund.....	119		119	117		117
	2,557	1,199	1,358	2,939	2,001	938
International Monetary Fund—						
Subscriptions to capital.....	367		367			
Revaluation of capital subscriptions.....		18	18		8	—8
Non-interest-bearing notes.....	146	417	—271	205	320	—115
Allocation of Special Drawing Rights.....		119	—119		117	—117
	513	554	—41	205	445	—240
	3,070	1,753	1,317	3,144	2,446	698

⁽¹⁾The balances outstanding in the accounts shown in this table at March 31, 1971 and March 31, 1972 are discussed in the section "Asset and Liability Accounts".

Other Non-Budgetary Transactions

The major accounts in which other non-budgetary transactions are recorded are those for provincial tax collection agreements, outstanding cheques, accounts payable, interest accrued, interest due and outstanding, the reserve for wheat inventory reduction, the reserve for salary revisions, refundable corporation tax and deferred credits on superannuation accounts.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During the fiscal year 1971-72, the Government of Canada collected \$2,153 million of provincial income taxes on behalf of provincial governments of which \$1,884 million were personal income tax and \$269 million were corporation income tax. In the same period, payments to the provinces of \$2,023 million were \$130 million less than receipts. These receipts and payments were substantially higher than in 1970-71 when \$1,858 million of income taxes were collected on behalf of provincial governments and \$1,946 million were paid to them.

Outstanding cheques are cheques issued on or before March 31 of each fiscal year and still outstanding at that date. Transactions in 1971-72, resulted in an increase of \$107 million bringing the balance outstanding at the end of the year to \$737 million.

Accounts payable are cheques issued in April in respect of transactions undertaken during the previous fiscal year ended on March 31. In April 1972 these amounted to \$649 million compared with \$582 million in April 1971.

Interest accrued but not paid at March 31, 1972 amounted to \$540 million, a net increase of \$44 million over the balance at March 31, 1971. Interest due and outstanding was \$559 million at March 31, 1972, a net increase of \$233 million.

The reserves for wheat inventory reduction payments and salary revisions are special accounts to which sums are credited from budgetary appropriations and from which payments are made for the purposes of which the account was established. In 1971-72 no credits were made to these accounts; payments were \$16 million from the reserve for wheat inventory and \$62 million from the reserve for salary revisions.

Refundable corporation tax was levied commencing with May 1966 and continuing for eighteen months on the cash profits of businesses and payable by all corporations not exempt from tax under Section 62 of the Income Tax Act and by certain types of trusts on specified types of income. The receipts credited to the refundable corporation tax account are now being repaid. In 1971-72 repayments of \$1 million were made.

Actuarial deficiencies in the superannuation accounts revealed by quinquennial valuations and the cost of benefits as a result of salary increases are set up as deferred charges and

amortized to budgetary expenditure over a period of five years. In 1971-72, a total of \$473 million was added to deferred charges as a result of salary increases and \$289 million was amortized to budgetary expenditure.

The remaining non-budgetary transactions include those recorded in accounts for matured debt, deposit and trust accounts, deferred credit accounts, accounts for securities held in trust, deferred charge accounts not described above and certain other accounts. The receipts of and payments from these accounts were \$363 million and \$110 million respectively in 1971-72.

TABLE 13

OTHER NON-BUDGETARY TRANSACTIONS⁽¹⁾

(in millions of dollars)

OTHER NON-BUDGETARY TRANSACTIONS	1970-71			1971-72		
	Receipts	Payments	Net	Receipts	Payments	Net
Provincial tax collection agreements account.....	1,858	1,946	-88	2,153	2,023	130
Outstanding cheques.....	630	516	114	737	630	107
Accounts payable.....	582	603	-21	649	582	67
Interest accrued.....	496	434	62	540	496	44
Interest due and outstanding.....	326	162	164	560	326	234
Reserves for:						
Wheat inventory reduction payments.....		58	-58		15	-15
Salary revisions.....	65	30	35		62	-62
Refundable corporation tax.....		35	-35		1	-1
Deferred charges on superannuation accounts.....	282	283	-1	289	473	-184
All other.....	68	123	-55	363	110	253
	4,307	4,190	117	5,291	4,718	573

⁽¹⁾The balances outstanding at March 31, 1971 and March 31, 1972 in the accounts shown in the table are discussed in the section "Asset and Liability Accounts".

SECTION 6

1971-72 PUBLIC ACCOUNTS

Financing Operations of the Government, and the Public Debt

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FINANCING OPERATIONS OF THE GOVERNMENT

In 1971-72, The Government of Canada issued \$16,748 million of new bonds and treasury bills and retired \$14,691 million of securities. In addition, it purchased \$9 million of its own securities which it held as investments for retirement of its debt. These operations provided a net amount of \$2,049 million to finance the other operations of the government and to increase its cash balances, as compared with a net amount of \$2,611 million in 1970-71.

As is shown in Table 1, there were net sales of \$363 million in marketable bonds, \$95 million in treasury bills, \$1,908 million in Canada savings bonds and a net retirement of \$308 million in other non-marketable bonds.

Marketable bonds

As is shown in Table 2, five times during the fiscal year the government issued bonds payable in Canadian dollars. On four of these occasions, the proceeds were used either in whole or in part to redeem maturing debt. On the other occasion all money raised was new. There was also one exchange operation on August 1, 1971. The table also shows that there was a definite decline in interest rates on the new issues with the exception of the exchange operation.

For bonds payable in currencies other than Canadian dollars, all operations during the fiscal year were retirements.

Treasury bills

As is shown in Table 3, total treasury bills issued during the fiscal year were \$11,910 million and total redemptions

were \$11,815 million resulting in a net amount of \$95 million in new borrowing.

Three-month bills which are issued weekly had a net increase of \$210 million and six-month bills which are also issued weekly had a net decrease of \$40 million. The weekly issue of three-month bills rose from \$165 million to \$170 million on June 18, to \$175 million on August 13, to \$180 million on November 12 and to \$185 million on March 17. The weekly issue of six-month bills fell from \$45 million to \$40 million on August 13, rose to \$45 million on September 17 and fell to \$40 million on November 26.

Other bills, which are issued periodically, are usually for periods of one year or less. At March 31, 1971 there were three of these bills outstanding, a 364-day bill for \$125 million which was due on May 14, a 364-day bill for \$225 million which was due on November 26 and a 364-day bill for \$125 million which was due on February 11, 1972. These were redeemed in part by proceeds from new issues. During 1971-72 there were three new issues: a 364-day bill for \$125 million issued on May 14 and due on May 12, 1972, a 364-day bill for \$150 million issued on November 26 and due on November 24, 1972 and a 364-day bill for \$125 million issued on February 11 and due on February 9, 1973. The net result of these transactions was a decrease of \$75 million.

Interest rates on three-month bills rose from 3.16 on April 2 to 4.06 on October 1, 1971, on six-month bills from 3.25 on April 2 to 4.27 on August 13, 1971 and on other bills from 4.06 on May 14, 1971 to 4.39 on February 11, 1972.

TABLE 1

TRANSACTIONS IN BONDS AND TREASURY BILLS

(other than bonds redeemed by holders after maturity)
(in millions of dollars)

	1970-71			1971-72		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds—						
Payable in Canadian dollars.....	2,600.0	1,859.4	740.6	2,220.0	1,855.0	365.0
Payable in other currencies.....		109.8	-109.8		1.7	-1.7
	2,600.0	1,969.2	630.8	2,220.0	1,856.7	363.3
Treasury bills.....	10,975.0	10,135.0	840.0	11,910.0	11,815.0	95.0
Canada savings bonds.....	2,143.4	917.6	1,225.8	2,611.8	704.3	1,907.5
Other non-marketable bonds.....	86.4	219.0	-132.6	6.5	315.0	-308.5
	15,804.8	13,240.8	2,564.0	16,748.3	14,691.0	2,057.3
Net sales or purchases (-) of own bonds by government.....			47.4			-8.5
Net sums raised by sales to the public.....			2,611.4			2,048.8

TABLE 2

NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1971-72

(in millions of dollars)

Date of Operation	New loans issued				Loans retired				Net issue or retirement (—)
	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars—1971									
April 1.....	F62	5	1971-74	100.0	F20	6	1967-71	225.0	
	F63	5½	1971-76	175.0	F35	6½	1968-71	200.0	
	F64	6½	1971-80	200.0					
				475.0				425.0	50.0
June 1.....	F62	5	1971-74	250.0	CT15	5	1964-71	350.0	
	F65	5½	1971-76	125.0	F49	8	1970-71	75.0	
	F66	6½	1971-79	100.0					
				475.0				425.0	50.0
August 1.....	F67	6½	1971-76	350.0	T28	4½	1958-72	350.0 ⁽¹⁾	
	F59	5½	1971-72	125.0					
	F14	5½	1971-74	75.0					
				550.0				350.0	200.0
October 1.....	F63	5½	1971-76	220.0	F31	6½	1968-71	200.0	
	F69	5½	1971-73	150.0	F45	8	1969-71	170.0	
				370.0				370.0	
December 15.....	F70	4½	1971-74	125.0	F17	6	1967-71	285.0	
	F71	5½	1971-79	225.0					
				350.0				285.0	65.0
			2,220.0				1,855.0	365.0	
Payable in other currencies—1971									
April 15.....					U.S.	5	1962-87	0.8 ⁽²⁾	
October 15.....					U.S.	5	1962-87	0.9 ⁽²⁾	
								1.7	-1.7
				2,220.0				1,856.7	363.3

⁽¹⁾Cancelled.⁽²⁾Redeemed.

TABLE 3

TREASURY BILL ISSUES AND REDEMPTIONS, 1971-72

(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1971.....	825	225		1,050	825	200		1,025	25
May.....	660	180	125	965	660	160	125	945	20
June.....	670	180		850	660	170		830	20
July.....	850	225		1,075	825	225		1,050	25
August.....	695	165		860	660	180		840	20
September.....	700	170		870	670	180		850	20
October.....	875	225		1,100	850	225		1,075	25
November.....	715	175	150	1,040	695	180	225	1,100	-60
December.....	900	200		1,100	875	225		1,100	
January, 1972.....	720	160		880	700	180		880	
February.....	720	160	125	1,005	715	165	125	1,005	
March.....	915	200		1,115	900	215		1,115	
	9,245	2,265	400	11,910	9,035	2,305	475	11,815	95

Non-marketable bonds

The result of transactions in non-marketable bonds was a net receipt of new money of \$1,599 million.

Canada savings bonds which are non-callable but redeemable on demand at any time with accrued interest had a net increase of \$1,908 million during the year bringing the balance outstanding at March 31, 1972 to \$9,712 million. Gross sales of series 26 were \$2,611 million and additional sales of series 25 were \$1 million. Redemptions prior to maturity of series 12 to 25 totalled \$538 million and \$34 million of series 16 matured during the year. In 1970-71

sales were \$2,211 million and redemptions and maturities were \$985 million resulting in a net increase of \$1,226 million.

During the year all special issues to the Unemployment Insurance Commission were liquidated and the proceeds credited to the Unemployment Insurance Account in accordance with provisions of the Unemployment Insurance Act, 1971.

Canada pension plan bonds purchased by the federal government during the year were \$7 million. There were no redemptions.

TABLE 4

ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS

(in millions of dollars)

	1970-71			1971-72		
	Issues	Retirements	Net Change	Issues	Retirements	Net change
Canada savings bonds—						
Series 12 to 24.....	121.6	917.6	-796.0		306.6	-306.6
Series 25.....	2,088.9	67.1	2,021.8	1.0	265.2	-264.2
Series 26.....	2,210.5	984.7	1,225.8	2,610.8	132.5	2,478.3
				2,611.8	704.3	1,907.5
Unemployment Insurance Commission bonds.....	81.0	219.0	-138.0		315.0	-315.0
Canada Pension Plan bonds.....	5.4		5.4	6.5		6.5
	2,296.9	1,203.7	1,093.2	2,618.3	1,019.3	1,599.0

THE PUBLIC DEBT

The public debt of Canada consists of those liabilities which appear on the government's statement of assets and liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

At March 31, 1972 the government's liabilities as recorded on the balance sheet totalled \$47,724 million and net recorded assets totalled \$29,787 million resulting in a net debt of \$17,937 million.

The following table shows the gross public debt, the unmatured debt, net recorded assets and the net debt at March 31 for each of the fiscal years 1967-68 to 1971-72 inclusive:

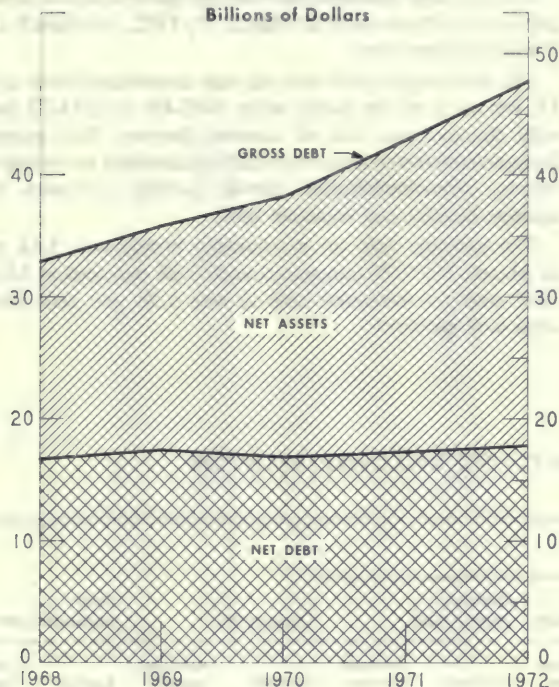
TABLE 5

STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA

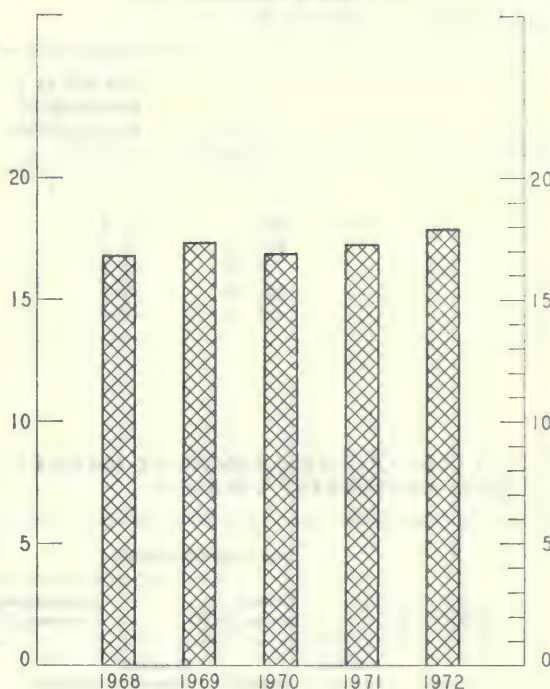
(in millions of dollars)

AS AT MARCH 31	Gross public debt			Less net recorded assets	Net debt	Increase in net debt during fiscal year
	Unmatured debt	Other liabilities	Total			
1968.....	20,579.9	12,344.3	32,924.2	16,164.4	16,759.8	794.8
1969.....	22,101.0	13,818.3	35,919.3	18,583.4	17,335.9	576.1
1970.....	22,637.2	15,512.9	38,150.1	21,206.8	16,943.3	-392.6
1971.....	25,201.2	17,774.6	42,975.8	25,653.4	17,322.4	379.1
1972.....	27,258.5	20,465.1	47,723.6	29,786.9	17,936.7	614.3

GROSS AND NET DEBT
Fiscal Years Ended March 31
Billions of Dollars



NET DEBT AS AT MARCH 31
Billions of Dollars



Gross debt

The gross debt of Canada, or the total of liabilities as recorded on the statement of assets and liabilities, was \$47,724 million at March 31, 1972 compared with \$42,976 million at March 31, 1971, \$4,748 million higher. There were net increases of \$2,057 million in unmatured debt, \$1,801 million in annuity, insurance and pension account balances and \$890 million in other liability accounts. Unmatured debt in the amount of \$27,259 million was 57 per cent and annuity, insurance and pension accounts in the amount of \$15,576 million were 33 per cent of total liabilities. At March 31, 1971 unmatured debt was \$25,201 million or 59 per cent and annuity, insurance and pension accounts were \$13,803 million or 32 per cent of total liabilities.

Net recorded assets

At March 31, 1972 the government's net recorded assets totalled \$29,787 million, \$4,134 million higher than they were at March 31, 1971. The main changes were increases of \$1,244 million in loans to crown corporations, \$910 million in the Canada Pension Plan investment fund, \$938 million in Exchange Fund account, \$631 million in other loans and investments and \$248 million in current assets.

Loans to, and investments in, crown corporations totalled \$11,999 million or 40 per cent, advances to the Exchange

Fund account were \$5,516 million or 19 per cent and the Canada Pension Plan investment fund was \$4,611 million or 15 per cent of the total. At March 31, 1971 loans to crown corporations at \$10,755 million were 42 per cent, advances to the Exchange Fund account at \$4,578 million were 18 per cent and the Canada Pension Plan investment fund at \$3,701 million was 14 per cent of the total.

Net debt

The net debt of Canada is represented by the excess of gross liabilities over net recorded assets and is the overall budgetary deficit since Confederation.

As gross liabilities increased by \$4,748 million during 1971-72 and net recorded assets increased by \$4,134 million, net debt increased by \$614 million. The net debt at March 31, 1972 was \$17,937 million compared with \$17,323 million at March 31, 1971. The increase was the result of the budgetary deficit of \$614 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was \$807.93 at March 31, 1968 compared with \$831.63 at March 31, 1972. Expressed as a percentage of gross national product, the net debt which was 25.5 per cent at March 31, 1968 was 19.5 per cent at March 31, 1972.

TABLE 6

NET DEBT PER CAPITA AS A PERCENTAGE OF GROSS NATIONAL PRODUCT

AS AT MARCH 31	Net debt per capita	Net debt as a percentage of gross national product
	\$	%
1968.....	807.93	25.5
1969.....	823.13	24.3
1970.....	792.59	21.6
1971.....	810.40	20.5
1972.....	831.63	19.5

Interest rates

The average interest rate on the government's unmatured debt was 5.89 per cent at March 31, 1972. At March 31, 1971 it was 6.03 per cent.

The following table sets out the unmatured debt at March 31, for each of the fiscal years 1967-68 to 1971-72 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds, non-marketable bonds (which includes Canada savings bonds) and treasury bills.

The average rate on marketable bonds was 5.64 per cent at March 31, 1972 compared with 5.68 per cent at March 31, 1971 and for treasury bills it was 3.54 per cent compared with 4.44 per cent.

TABLE 7

UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1968 TO 1972 INCLUSIVE WITH THE AVERAGE RATE OF INTEREST THEREON

Non-marketable bonds												
Marketable bonds			Canada savings bonds		Unemployment Insurance Commission		Canada pension fund		Treasury bills		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent
1968.....	11,701.7	4.81	6,096.5	5.03	296.0	5.32	5.7	5.90	2,480.0	6.31	20,579.9	5.06
1969.....	12,705.5	5.20	6,168.2	5.55	376.0	5.74	11.3	6.29	2,840.0	6.36	22,101.0	5.46
1970.....	12,695.0	5.47	6,578.8	6.56	453.0	6.62	15.4	6.65	2,895.0	7.65	22,637.2	6.09
1971.....	13,325.7	5.68	7,804.6	7.34	315.0	6.98	20.8	6.94	3,735.0	4.44	25,201.1	6.03
1972.....	13,689.1	5.64	9,712.1	6.99			27.3	6.97	3,830.0	3.54	27,258.5	5.89

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

Interest rates on new issues of marketable bonds varied from a high of 6.50 per cent to a low of 5.00 per cent during the year.

The yield on three-month treasury bills at tender on March 30, 1972 was 3.57 per cent compared with 3.02 per cent on March 26, 1971. From a low of 2.96 per cent on May 21, 1971 it rose to a high of 4.06 per cent on October 1, 1971.

The yield on six-month bills at tender on March 30, 1972 was 3.86 per cent compared with 3.08 per cent on March 26, 1971. From a low of 3.13 per cent on April 30 it rose to a high of 4.27 per cent on August 13, 1971.

The yield on other treasury bills was 4.39 per cent on a 364-day bill on February 11, 1972 compared with 4.98 per cent on February 12, 1971. From a low of 3.60 per cent on a 364-day bill at tender on November 26, 1971 it rose to a high of 4.39 per cent on a 364-day bill at tender on February 11, 1972.

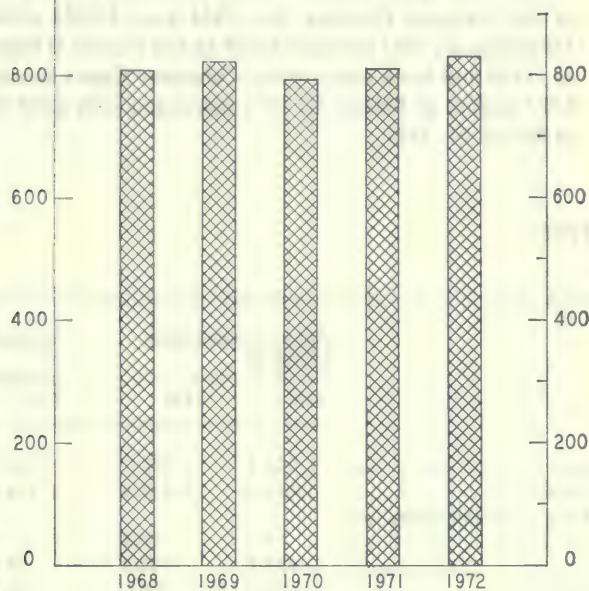
The following table shows the average high and low yields together with the average yield on the latest issues for the fiscal years 1967-68 to 1971-72 inclusive:

TABLE 8

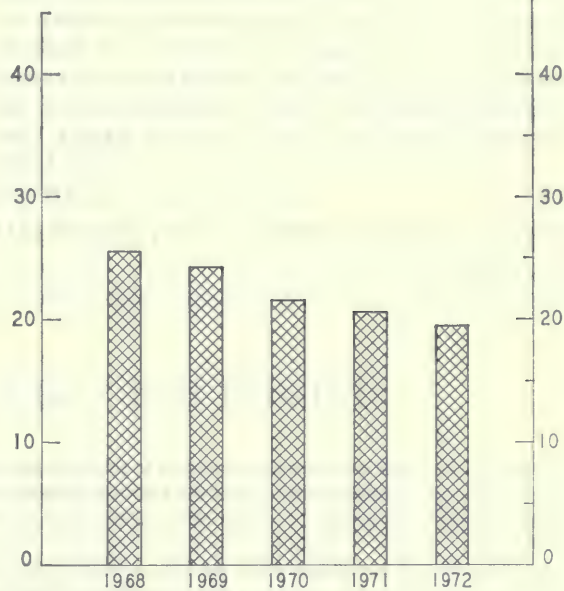
TREASURY BILLS AVERAGE YIELDS AT TENDER

FISCAL YEAR ENDED MARCH 31	High	Low	Last issue
	per cent	per cent	per cent
Three-months bills—			
1968.....	7.01	3.96	6.98
1969.....	7.00	5.48	6.58
1970.....	7.83	6.54	7.00
1971.....	7.02	2.99	3.02
1972.....	4.06	2.96	3.57
Six-month bills—			
1968.....	7.02	3.97	6.98
1969.....	7.01	5.43	6.80
1970.....	7.93	6.74	6.76
1971.....	6.82	3.08	3.08
1972.....	4.27	3.13	3.86
Other bills—			
1968.....	5.65	5.65	5.65
1969.....	6.53	5.90	5.90
1970.....	8.01	7.46	8.01
1971.....	6.80	4.77	4.98
1972.....	4.39	3.60	4.39

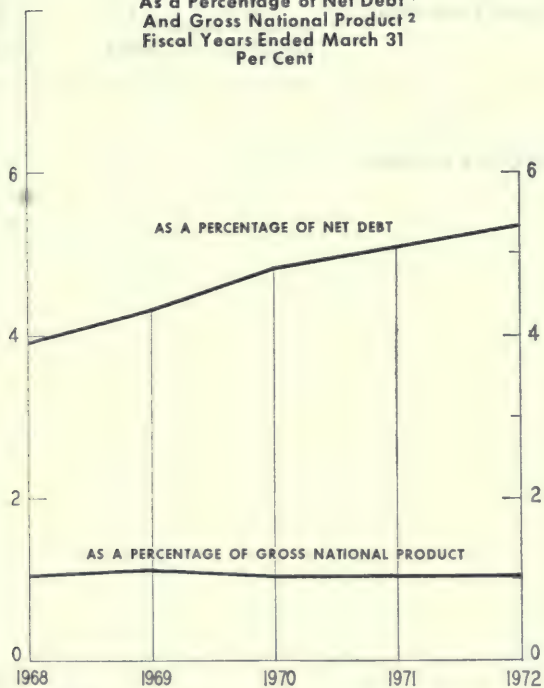
NET DEBT
Per Capita
As at March 31
Dollars



NET DEBT
As a Percentage of
Gross National Product
As at March 31
Per Cent



NET INTEREST CHARGES
As a Percentage of Net Debt¹
And Gross National Product²
Fiscal Years Ended March 31
Per Cent



1. At March 31.

2. For calendar year within fiscal year.

**AVERAGE INTEREST RATE
ON UNMATURED DEBT**
As at March 31
Per Cent



Indirect debt or contingent liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, bank advances to the Canadian Wheat Board, advances under the Export Dev-

elopment Act, loans made by chartered banks and credit unions under the Canada Student Loans Act and bank loans under the Farm Improvement Loans Act.

As the following table shows, these contingent liabilities increased by \$1,112 million during the year. Loans in respect of the National Housing Act, 1954 were \$9,225 million at December 31, 1971 compared with \$8,051 million at December 31, 1970 and bank loans to the Canadian Wheat Board were \$327 million at March 31, 1972 compared with \$338 million at March 31, 1971.

TABLE 9

SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES

(in millions of dollars)

	Amount outstanding March 31		Increase or decrease (-)
	1971	1972	
Canadian National Railways securities guaranteed as to principal and interest.....	1,004.6	821.7	-182.9
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽¹⁾ ⁽²⁾	8,051.0	9,225.0	1,174.0
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extensions and improvements ⁽¹⁾	22.3	22.8	0.5
Liability for insurance and guarantees under the Export Development Act ⁽¹⁾	524.6	615.2	90.6
Loans made by chartered banks under the Farm Improvement Loans Act.....	98.7	83.0	-15.7
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽³⁾	434.7	485.2	50.5
Loans made by chartered banks to the Canadian Wheat Board ⁽¹⁾	338.0	327.1	-10.9
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....		1.7	1.7
Loans made by lenders under the Cape Breton Development Act.....	30.0	30.0	
Loans made by lenders under the General Adjustment Assistance Program.....	6.8	17.2	10.4
Loans made by chartered banks under the Small Businesses Loans Act.....	24.1	17.9	-6.2
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	2.2	2.6	0.4
	10,537.0	11,649.4	1,112.4

⁽¹⁾As at December 31, 1971.

⁽²⁾As reported by approved lenders as at December 31, 1971.

⁽³⁾Includes contingent liability in respect of alternative payments to non-participating province.

SECTION 7

1971-72 PUBLIC ACCOUNTS

The Cash Position

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Change in cash position.....	7·2
Canadian cash balances.....	7·3
Foreign cash balances.....	7·3

THE CASH POSITION OF THE GOVERNMENT

The government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the government is affected not only by budgetary transactions but also by changes in the government's unmatured debt and other non-budgetary transactions. Non-budgetary transactions are those which affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations.

On the asset side, the non-budgetary transactions consist, for the most part, of loans and advances to, and repayment by crown corporations and other government agencies and funds, national, provincial and municipal governments, international organizations and other borrowers.

On the liability side they relate mainly to receipts and payments in connection with the many deposit and trust accounts, and annuity, insurance and pension funds held or administered by the government.

During 1971-72 total cash receipts arising from all government transactions totalled \$41,898 million and total cash disbursements were \$41,576 million, bringing the total balances in Receiver General bank accounts to \$1,600 million at March 31, 1972. Of this balance \$1,583 million was on deposit in Canada and \$17 million in foreign countries.

Non-budgetary disbursements and charges (excluding unmatured debt transactions) totalled \$15,618 million in 1971-72 and included \$4,643 million for social security accounts, \$334 million for other annuity, insurance and pension accounts, \$3,144 million for foreign exchange

reserves, \$2,779 million for loans and investments, \$2,023 million under provincial tax collection agreements and \$2,695 million for sundry other accounts.

Non-budgetary receipts and credits (excluding unmatured debt transactions) totalled \$14,505 million of which \$4,409 million was for social security accounts, \$1,248 million for other annuity, insurance and pension accounts, \$2,446 million for foreign exchange reserves, \$1,111 million for loans and investments, \$2,153 million for the provincial tax collection agreements account and \$3,138 million for sundry other accounts.

Details of these non-budgetary transactions are given in section 5 of this volume.

As is shown in table 1, operations in unmatured debt furnished a net amount of \$2,049 million of which \$1,113 million was used for non-budgetary requirements and \$614 million to cover the budgetary deficit. The remainder, \$322 million, increased the government's available cash to \$1,600 million at March 31, 1972.

Table 2 shows the Government of Canada Canadian cash monthly balances for the latest five fiscal years and table 3 shows the foreign cash balances (converted to Canadian dollar value) for the same period.

During 1971-72 Canadian cash balances ranged from a low of \$928 million at October 31, 1971 to a high of \$2,826 million at November 30, 1971.

Foreign balances fell to a low of \$2 million at July 31, 1971 then rose to \$19 million at August 31, 1971 and remained fairly constant throughout the fiscal year.

The implication of the level of government cash balances at any given time can be misinterpreted because of their wide fluctuations throughout the year, as is illustrated in the

TABLE 1
CHANGE IN CASH POSITION
(in millions of dollars)

	1970-71			1971-72		
	Receipts	Disbursements	Net	Receipts	Disbursements	Net
Budgetary transactions.....	13,208	13,587	- 379	14,727	15,341	- 614
Non-budgetary transactions.....	11,875	13,674	- 1,799	14,505	15,618	- 1,113
Total transactions.....	25,083	27,261	- 2,178	29,232	30,959	- 1,727
Deduct: non-cash transactions.....	3,150	3,150		4,083	4,083	
Cash transactions.....	21,933	24,111	- 2,178	25,149	26,876	- 1,727
Unmatured debt transactions—						
Marketable bonds.....	2,600	1,969	631	2,220	1,857	363
Canada savings bonds.....	2,143	917	1,226	2,611	704	1,907
Treasury bills.....	10,975	10,135	840	11,910	11,815	95
Special issues.....	86	219	- 133	7	315	- 308
Securities investment account.....	40		40	1		1
Investments held for retirement of debt.....	7		7		9	- 9
	15,851	13,240	2,611	16,749	14,700	2,049
Receiver General bank transactions.....	37,784	37,351	433	41,898	41,576	322
Receiver General bank balances at April 1.....			845			1,278
Receiver General bank balances at March 31.....			1,278			1,600

following table. Furthermore, because many cheques are issued at the end of a month and are not redeemed until the first few days of the following month whereas the largest percentage of receipts are not received until later, cash balances may drop in the early days of each month by as much as \$125 to \$300 million.

TABLE 2

GOVERNMENT OF CANADA
CANADIAN CASH BALANCES

AT END OF MONTH	Fiscal year ended March 31				
	1968	1969	1970	1971	1972
April.....	594.7	609.7	713.0	527.0	1,217.0
May.....	866.7	458.4	804.1	540.0	1,476.3
June.....	650.4	328.6	879.8	311.8	1,373.2
July.....	686.7	248.4	874.4	345.9	1,378.7
August.....	661.5	381.2	841.9	433.8	1,242.5
September.....	367.0	190.8	636.4	296.0	1,021.0
October.....	194.9	391.8	479.0	262.3	927.8
November.....	607.1	995.0	1,537.0	1,345.5	2,825.8
December.....	650.1	706.6	1,377.0	1,446.6	2,286.5
January, 1972.....	1,065.2	853.5	1,440.7	1,629.9	2,506.0
February.....	940.6	761.2	1,366.7	1,723.3	2,279.4
March.....	1,013.6	599.1	820.1	1,255.8	1,582.8

TABLE 3

GOVERNMENT OF CANADA
FOREIGN CASH BALANCES

(converted to Canadian Dollar Value)

AT END OF MONTH	Fiscal year ended March 31				
	1968	1969	1970	1971	1972
April.....	15.1	13.1	22.7	25.6	6.1
May.....	18.2	14.6	23.5	32.7	9.3
June.....	19.3	19.3	22.2	33.3	8.9
July.....	16.7	20.4	23.3	30.6	1.5
August.....	24.5	22.9	20.4	27.6	19.3
September.....	19.8	26.8	16.8	23.1	23.5
October.....	21.3	18.2	24.8	28.0	24.9
November.....	13.0	24.6	25.2	24.7	23.5
December.....	17.1	14.4	24.8	30.0	26.5
January, 1972.....	25.5	18.1	23.8	24.5	23.9
February.....	15.6	20.7	20.8	27.0	20.3
March.....	18.8	14.5	24.8	21.9	17.4

SECTION 8

1971-72 PUBLIC ACCOUNTS

Asset and Liability Accounts

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ASSET AND LIABILITY ACCOUNTS

The statement of the assets and liabilities of Canada, as certified by the Auditor General, is presented in section 10 of this volume on a comparative basis, showing the balance of each of the principal classifications of accounts at March 31, 1972, the corresponding balance at March 31, 1971, and the increase or decrease during the fiscal year 1971-72. It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis. A description of the structure and more significant features of the statement of assets and liabilities is given in section 1 of this volume.

The structure of the Government's Balance Sheet

Under Section 52(2) of the Financial Administration Act, Revised Statutes, 1970, the Receiver General for Canada

- (a) shall cause accounts to be kept to show such of the assets and direct and contingent liabilities of Canada, and
- (b) shall establish such reserves with respect to the assets and liabilities as in the opinion of the Minister of Finance are required to give a true and fair view of the financial position of Canada.

The assets and liabilities of Canada are set out so as to disclose the net debt.

Since 1920, the so-called 'active assets' have been offset against gross liabilities in determining the net debt of Canada and the statement of assets and liabilities has been based on the concepts outlined by the Minister of Finance in the budget speech of May 18, 1920.

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it".

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements.

The 'active assets' can be classified into a number of broad groups:

- (1) liquid assets, such as cash and bank deposits which are immediately available for use;
- (2) readily realizable assets such as marketable or redeemable securities and inventories of consumable commodities, which, in the course of normal day to day operations will be, or, if desired, can be readily converted into cash;

- (3) international reserves which are liquid assets in the international sense and which provide the medium of exchange for international transactions;
- (4) ultimately realizable assets, including financial assets, such as loans and long time investments, and physical assets held for disposal, which will eventually be converted into cash; these fall into four classes—
 - (a) those that are fully revenue-producing e.g. loans and investments that yield interest or dividends;
 - (b) those that are revenue-producing but at a rate that is not sufficient to return the full cost of the moneys applied to them—the so-called 'soft loans' to under-developed countries;
 - (c) those that are fully revenue-producing by virtue of the fact that the funds required to service them are provided, in whole or in part, from parliamentary appropriations; and
 - (d) those that are not revenue-producing;
- (5) assets that are not expected to be realizable, but which are held as continuing long-time investments in various crown corporations and other enterprises; these fall into three classes—
 - (a) those that are fully revenue-producing in the sense that they yield dividends from profitable operations;
 - (b) those that are revenue-producing but at a rate that is not sufficient to return the full cost of moneys applied to them; and
 - (c) those that do not produce revenue or dividends.
- (6) securities held in trust which are securities (or cash) deposited with the Government of Canada for a specific purpose and for which an administrative function is provided;
- (7) costs or charges incurred that are chargeable to subsequent periods such as loan flotation cost, discount amortization and other prepaid expenses and deferred charges, including the unamortized portions of actuarial deficiencies of superannuation accounts.

The liabilities can be classified into a number of broad groups:

- (1) liabilities payable on demand including outstanding cheques, matured debt outstanding, interest due and outstanding, and other obligations payable on demand;
- (2) liabilities to international obligations including non-interest-bearing notes to the international monetary fund and other liabilities related to the government's international balance of payments operations;
- (3) deposit and trust accounts which reflect funds or securities deposited with, or held in trust by, the government;

- (4) annuity, insurance and pension accounts which consist of the government's liability as an insurer and as an administration of various superannuation, pension and annuity funds;
- (5) undisbursed balances of appropriations which, in accordance with the legislation under which they are authorized, are available for expenditures in periods subsequent to the fiscal year in which they are granted;
- (6) other liabilities including suspense accounts consisting of balances where some uncertainty as to disposition exists, deferred credits consisting of balances where the ultimate accounting treatment is known, but final disposition is dependent on the fulfilment of certain conditions;
- (7) liability reserves which consist of provision made for anticipated liabilities and other purposes; and
- (8) unmatured debt which consists of bonds and treasury bills issued by the Government of Canada.

The indirect or contingent liabilities of the government are shown as a special note to the statement of assets and liabilities and are also set out in a detailed supplementary statement. These contingent liabilities related to the guarantees made by Canada to the holders of securities issued by crown corporations and to insured loans made by approved lenders under specific legislative authority.

Summary

The gross liabilities of the government totalled \$47,724 million on March 31, 1972, an increase of \$4,748 million over the total of \$42,976 million on March 31, 1971. The main changes were increases of \$1,801 million in annuity, insurance and pension accounts and \$2,057 million in unmatured debt.

The net recorded assets totalled \$29,787 million on March 31, 1972, an increase of \$4,134 million over the total of \$25,653 million on March 31, 1971. The main changes were increases of \$1,558 million in domestic loans, \$910 million in the Canada pension plan investment fund, \$938 million in advances to the exchange fund account and \$251 million in current assets.

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$17,937 million at March 31, 1972 compared with \$17,323 million at March 31, 1971. The increase of \$614 million reflected the budgetary deficit for the fiscal year 1971-72.

A condensed statement of the assets and liabilities of the Government of Canada as at March 31, 1972, with comparative figures as at March 31, 1971 and the net increases or decreases during the fiscal year 1971-72, is presented in the following table. Also included in this section are supplementary tables showing the major accounts within each category. Further details may be found in the schedules to the Statement of Assets and Liabilities in section 10.

TABLE 1

(in millions of dollars)

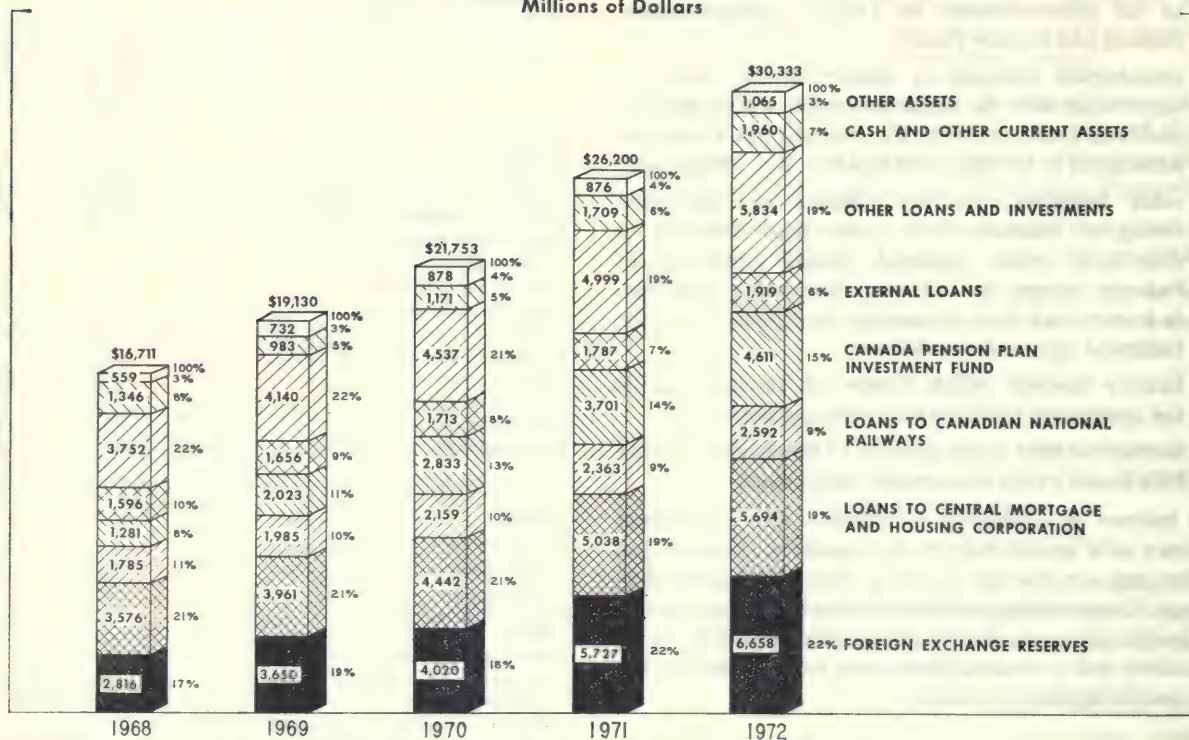
	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
LIABILITIES			
Current and demand liabilities.....	2,162.9	518.2	2,681.1
Foreign exchange reserve accounts.....	888.4	231.9	1,120.3
Deposit and trust accounts.....	439.2	161.0	600.2
Annuity, insurance and pension accounts—			
Social security accounts.....	4,569.3	887.2	5,456.5
Superannuation accounts.....	7,760.4	911.9	8,672.3
Other.....	1,445.3	2.3	1,447.6
Undisbursed balances of appropria- tions.....	266.6	-75.9	190.7
Deferred credits.....	216.8	14.9	231.7
Other liabilities.....	25.7	39.0	64.7
Unmatured debt.....	25,201.2	2,057.3	27,258.5
Total liabilities.....	42,975.8	4,747.8	47,723.6
ASSETS			
Current assets—			
Cash accounts.....	1,652.0	251.9	1,903.9
Other.....	56.9	-0.9	56.0
Departmental working capital ad- vances.....	194.3	-22.3	172.0
Foreign exchange reserve accounts—			
Advances to the Exchange Fund Account.....	4,578.4	937.9	5,516.3
Canada's subscription to the capital of the International Monetary Fund.....	1,148.9	-7.6	1,141.3
Social security accounts—			
Canada Pension Plan Investment Fund.....	3,701.2	910.1	4,611.3
Unemployment Insurance Commis- sion—advances.....		183.6	183.6
Investments held for retirement of unmatured debt.....	6.9	8.5	15.4
Advances, loans and investments—			
Domestic.....	12,191.4	1,558.3	13,749.7
External.....	1,706.9	132.0	1,838.9
Deferred charges.....	743.6	177.9	921.5
Securities held in trust.....	124.5	4.1	128.6
Capital assets..... ⁽¹⁾			
Inactive loans and investments.....	94.8		94.8
Total recorded assets.....	26,199.8	4,133.5	30,333.3
Less: Reserve for losses on realization of assets.....	-546.4		-546.4
Net recorded assets.....	25,653.4	4,133.5	29,786.9
Net debt represented by excess of liabilities over net recorded assets....	17,322.4	⁽²⁾ 614.3	17,936.7

⁽¹⁾ Shown at nominal value of \$1.⁽²⁾ Reflecting the budgetary deficit of \$580.9 million.

Asset Accounts

The net recorded assets of the government totalled \$29,787 million at March 31, 1972, an increase of \$4,134 million over the previous fiscal year-end total. The main changes were increases of \$1,690 million in advances, loans and investments, \$910 million in the Canada Pension Plan investment fund and \$930 million in foreign exchange reserve accounts.

TOTAL ASSETS¹
Fiscal Years Ended March 31
Millions of Dollars



1. As shown on table "Summary of assets and liabilities". This chart does not reflect the reserve for losses on realization of assets.

Current assets

Cash accounts

The total balances of all cash accounts was \$1,904 million at March 31, 1972 compared with \$1,652 million at March 31, 1971. The increase of \$252 million reflects higher balances in Receiver General current deposit accounts in Canada which totalled \$1,550 million compared with \$1,233 million at March 31, 1971. A more detailed explanation of the cash transactions is given in section 7 of this volume.

Cash in hands of collectors and in transit at \$223 million was \$98 million less than at March 31, 1971 and represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General until after that date.

Moneys received after March 31, but applicable to the fiscal year 1971-72, totalled \$60 million compared with \$36 million at March 31, 1971.

Post Office receipts in hands of postmasters and in transit totalled \$20 million, \$3 million more than at March 31, 1971.

Securities investment account

Section 12 of the Financial Administration Act authorizes the Minister of Finance when he deems it advisable for the sound and efficient management of public money or the public debt to purchase, acquire and hold securities of, or guaranteed by, the government and to sell any such securities purchased or acquired.

TABLE 2

(in millions of dollars)

	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
CURRENT ASSETS			
Receiver General current deposits—			
Belgian francs.....	0.2	-0.1	0.1
Canadian dollars.....	1,233.2	316.9	1,550.1
French francs.....	0.7	-0.5	0.2
United Kingdom sterling.....	3.7	-2.4	1.3
United States dollars.....	10.3	-0.2	10.1
West German marks.....	6.8	-0.7	6.1
	1,254.9	313.0	1,567.9
Receiver General special deposits—			
Canadian dollars.....	22.7	9.4	32.1
Foreign currencies.....	0.2		0.2
	22.9	9.4	32.3
Other cash accounts—			
Cash in hands of collectors and in transit.....	320.7	-97.9	222.8
Moneys received after March 31 but applicable to current year.....	35.6	24.2	59.8
Post Office—cash on hand and in transit.....	17.1	3.1	20.2
Miscellaneous.....	0.8	0.1	0.9
	1,652.0	251.9	1,903.9
Securities investment account.....	56.9	-0.9	56.0
	1,708.9	251.0	1,959.9

Receiver General year-end balances in foreign countries are recorded at the Canadian dollar equivalent of exchange rates at March 31.

These holdings are recorded at amortized cost. Amortization is calculated to date of maturity on bonds purchased at a discount, and to call date if one is given (otherwise to date of maturity) on bonds purchased at a premium.

Also included in this account are Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan.

At March 31, 1972 the holdings in the account totalled \$56 million and included \$9 million of the government's own securities, \$4 million in Canadian National Railways bonds guaranteed by the government and \$43 million in respect of the employees instalment purchase plan. At March 31, 1971 holdings totalled \$57 million of which \$9 million was in the government's own securities, \$4 million was in C.N.R. bonds and \$44 million in respect of the employees instalment purchase plan.

Departmental working capital advances

These advances are made for certain departmental activities and totalled \$172 million compared with \$194 million at March 31, 1971.

TABLE 3

(in millions of dollars)

DEPARTMENTAL WORKING CAPITAL ADVANCES	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Bullion and coinage.....	12.0	-4.3	7.7
Canadian government supply services.....	2.9	-0.6	2.3
Defence production revolving fund.....	36.3	-22.1	14.2
Miscellaneous departmental imprest and standing advances.....	14.6	-0.6	14.0
Miscellaneous departmental accountable advances.....	6.7	2.5	9.2
Stockpiling of uranium concentrates.....	101.2		101.2
Transport stores account.....	8.7	=0.5	8.2
Other.....	11.9	3.3	15.2
	194.3	-22.3	172.0

Bullion and coinage advances and repayments arise from purchases and sales of bronze, gold, nickel and silver. Debits include the cost of all coin and bullion purchased from the Royal Canadian Mint. Credits represent the face value of all coin issued to, and gold bullion transferred to, the Bank of Canada and sales of silver bullion. The balances at March 31, 1972 totalled \$8 million of which \$5 million was in respect of gold, \$2 million in respect of silver and \$1 million in respect of nickel. Comparable balances at March 31, 1971 were \$8 million for gold, \$2 million for silver and \$2 million for nickel.

The Defence Production Revolving Fund records the cost of materials procured for use in the manufacture of defence equipment until such time as they are billed to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment, as well as working capital loans and advances for their production. During 1971-72 gross credits of \$54 million exceeded gross

debits of \$32 million bringing the balance in the account to \$14 million at March 31, 1972. During 1970-71 gross debits of \$71 million exceeded gross credits of \$62 million resulting in a balance of \$36 million at March 31, 1971.

The transactions in the Canadian Government Supply Services arise from (a) the acquiring and managing of stores and the manufacturing, producing or dealing in stores or materials, (b) the purchase and supply of repair services for office furniture and equipment and for freight services, (c) the procurement of insurance coverage at bulk rates on the movement of household effects, and (d) the financing of travel accounts rendered by carriers. During 1971-72 charges to the account, representing the costs involved in the above, were \$41 million and credits, representing reimbursement by government departments and agencies were \$42 million, resulting in a balance of \$2 million at March 31, 1972. During 1970-71 charges were \$33 million and credits were \$36 million, resulting in a balance of \$3 million at March 31, 1971.

Miscellaneous Departmental Imprest and Standing Advances consist of standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances as may be approved by Treasury Board. The balance at March 31, 1972 was \$14 million compared with \$15 million at March 31, 1971.

Miscellaneous Departmental Accountable Advances Account include all other accountable advances. The balance at March 31, 1972 was \$9 million compared with \$7 million at March 31, 1971.

Advances to finance the Stockpiling of Uranium Concentrates show the cost of uranium concentrates acquired in accordance with contracts entered into with the approval of the Governor in Council by the Eldorado Nuclear Limited on behalf of Her Majesty in Right of Canada with certain mining companies. The balance at March 31, 1972 was \$101 million, the same as at March 31, 1971.

The Department of Transport Stores Account was established for the purpose of acquiring and managing stores. During 1971-72 the account was charged with \$7 million mainly for the cost of goods purchased and credited with \$8 million covering the issue of goods charged to budgetary expenditures resulting in a balance of \$8 million at March 31, 1972. During 1970-71, charges were \$8 million and credits were \$7 million resulting in a balance of \$9 million at March 31, 1971.

Foreign exchange reserve accounts

Included in this category are those accounts which record those transactions which affect Canada's holdings of international reserves. These accounts are Advances to the Exchange Fund Account and Canada's Subscription to the International Monetary Fund.

Advances to the Exchange Fund Account

These advances to the Exchange Fund are made for the purchase of gold and foreign exchange. Also included are Special Drawing Rights issued by the International Monetary Fund.

During 1971-72 advances totalled \$2,822 million and repayment of advances totalled \$2,001 million, a net increase in advances of \$821 million. Additional Special Drawing Rights during the year totalled \$117 million.

These transactions brought the balance in the account at March 31, 1972 to \$5,516 million of which \$5,146 million was advances and \$370 million was Special Drawing Rights. At March 31, 1971 the balance in the account was \$4,578 million of which \$4,325 million was advances and \$253 million was Special Drawing Rights.

Canada's Subscription to the Capital of the International Monetary Fund

This subscription is Canada's quota in the International Monetary Fund. In this organization, members' quotas are set in U.S. dollars and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand. These notes are recorded in the government's liabilities.

During 1971-72 revaluation credit adjustments of \$8 million brought the balance to \$1,141 million at March 31, 1972, of which \$750 million was represented by non-interest-bearing notes. At March 31, 1971 the balance was \$1,149 million of which \$635 million represented notes.

Social Security Accounts

Canada Pension Plan Investment Fund

The Canada Pension Plan investment fund records securities purchased under the Canada Pension Plan and the sale of these securities. The amount by which the operating balance of the Canada Pension Plan Fund in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required. The holdings in the account at March 31, 1972 were \$4,611 million compared with \$3,701 million at March 31, 1971.

TABLE 4

(in millions of dollars)

CANADA PENSION PLAN INVESTMENT FUND	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Securities of—			
Newfoundland.....	70.3	17.6	87.9
Nova Scotia.....	142.7	35.8	178.5
Prince Edward Island.....	13.9	3.6	17.5
New Brunswick.....	108.8	26.8	135.6
Quebec.....	12.8	6.6	19.4
Ontario.....	2,062.4	498.3	2,560.7
Manitoba.....	217.8	53.6	271.4
Saskatchewan.....	174.7	42.8	217.5
Alberta.....	341.1	87.2	428.3
British Columbia.....	535.9	131.2	667.1
Government of Canada.....	20.8	6.6	27.4
	3,701.2	910.1	4,611.3

Unemployment Insurance Account

Advances of \$184 million were made to the Unemployment Insurance Account during 1971-72.

Investments held for retirement of unmatured debt

Recorded herein are the government's holdings of the 5½ per cent loan issued August 1, 1962 and maturing August 1, 1980.

Advances, loans and investments—Domestic

Balances in this category totalled \$13,750 million at March 31, 1972, an increase of \$1,558 million over the March 31, 1971 total.

Central Mortgage and Housing Corporation

The balance at March 31, 1972 was \$5,694 million, \$656 million higher than at March 31, 1971.

Loans and advances of \$861 million were partly offset by repayments of \$205 million.

Advances included \$720 million for direct lending, limited dividend and public housing, \$66 million for housing projects, \$32 million for university housing projects, \$8 million for federal-provincial projects and \$36 million for urban renewal.

Repayments included \$172 million for direct lending, limited dividend and public housing, \$2 million for sewage treatment projects, \$1 million for federal-provincial projects, \$22 million for housing projects and \$6 million for university housing projects.

TABLE 5

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—DOMESTIC	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Loans to, and investments in, crown corporations—			
Central Mortgage and Housing Corporation.....	5,038.1	655.9	5,694.0
Canadian National Railways.....	2,122.0	201.8	2,323.8
Air Canada.....	240.8	27.2	268.0
Farm Credit Corporation.....	1,176.8	30.4	1,207.2
The St. Lawrence Seaway Authority	618.6	61.1	679.7
Atomic Energy of Canada Limited..	504.3	112.2	616.5
Export Development Corporation....	354.4	118.0	472.4
National Harbours Board.....	270.2	3.3	273.5
National Capital Commission—excluding Greenbelt.....	23.4		23.4
Canadian Broadcasting Corporation	9.6		9.6
Other.....	248.0	6.4	254.4
	10,606.2	1,216.3	11,822.5
Recovery likely to require parliamentary appropriations—			
Canadian Broadcasting Corporation.....	111.0	26.5	137.5
National Capital Commission—Greenbelt.....	38.1	—0.3	37.8
	149.1	26.2	175.3
	10,755.3	1,242.5	11,997.8
Loans to provincial governments.....	360.0	144.9	504.9
Veterans Land Act fund.....	492.3	10.5	502.8
Municipal Development and Loan Board advances.....	263.6	—9.5	254.1
Miscellaneous.....	320.2	169.9	488.1
	12,191.4	1,558.3	13,749.7

Further details are given in schedule E (crown corporations) and schedule E (other loans and investments) in section 10 of this volume.

TABLE 6

(in millions of dollars)

ADVANCES TO CENTRAL MORTGAGE AND HOUSING CORPORATION	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Direct lending, limited dividend and public housing.....	4,129.0	547.6	4,676.6
Federal-Provincial projects—housing..	228.8	7.2	236.0
Loan and mortgage purchase fund.....	4.7	-0.2	4.5
Municipal sewage treatment.....	236.2	-2.3	233.9
University housing.....	339.1	25.4	364.5
Housing projects.....	60.5	44.1	104.6
Urban renewal.....	14.8	34.1	48.9
Capital stock.....	25.0		25.0
	5,038.1	655.9	5,694.0

Canadian National Railways (including Air Canada)

Outstanding advances to the Canadian National Railways (including Air Canada) of \$2,592 million were \$229 million higher than at March 31, 1971.

During 1971-72 the government made \$255 million available to the Canadian National Railways (including Air Canada) and received repayments of \$26 million.

The government made advances of \$182 million to the C.N.R. for capital purposes and the refunding of debt in the hands of the public and loans of \$14 million to Air Canada for capital purposes.

To assist the company to finance further capital expenditure during the year, the government purchased \$31 million of the 4 per cent preferred stock of the company. This stock was issued under the authority of the Canadian National Railways Capital Revision Act, 1952 in an amount equal to 3 per cent of the gross revenue of the company.

At March 31, 1971 temporary loans of \$20 million were outstanding to the railway company in respect of its 1971 deficit. Additional loans of \$13 million were advanced during the year for its 1971 operations. The 1971 deficit of \$24 million was charged to 1971-72 budgetary expenditure upon parliamentary approval leaving a balance of \$9 million.

At March 31, 1971 temporary loans of \$1 million were outstanding to Air Canada in respect of its 1971 operations. An additional \$14 million was advanced during the year for its 1972 operations.

Farm Credit Corporation

The government provides loans to the corporation which makes loans on farm property. The balance of \$1,207 million shown in the account consisted of the crown's investment of \$46 million in the capital of the corporation and \$1,161 million in loans. At March 31, 1971 the balance of \$1,177 million consisted of \$45 million capital and \$1,132 million in loans.

The St. Lawrence Seaway Authority

Outstanding obligations in this account of \$680 million consisted of \$513 million in interest-bearing loans, \$75 million in interest-free loans and \$92 million in deferred interest.

At March 31, 1971 outstanding obligations were \$619 million of which \$460 million was interest-bearing loans, \$75 million was interest-free loans and \$84 million was deferred interest.

TABLE 7

(in millions of dollars)

ADVANCES TO THE CANADIAN NATIONAL RAILWAYS (INCLUDING AIR CANADA)	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Canadian National Railways— Capital Revision Act, 1952—			
Preferred stock.....	1,204.1	31.1	1,235.2
Twenty-year obligation.....	100.0		100.0
Refunding Act, 1955.....	541.1	178.4	719.5
Financing and Guarantee Acts.....	197.4		197.4
Interim financing of income deficit..	20.0	-11.0	9.0
Loans for maintenance, repair and acquisition of passenger equip- ment.....	1.6	-0.2	1.4
Temporary loans—acquisition of bonds.....	40.8	3.5	44.3
Canadian government railways.....	17.0		17.0
	2,122.0	201.8	2,323.8
Air Canada—			
Financing and Guarantee Acts.....	239.8	13.8	253.6
Interim financing.....	1.0	13.4	14.4
	240.8	27.2	268.0
	2,362.8	229.0	2,591.8

Atomic Energy of Canada Limited

The balance of \$617 million was \$112 million higher than at March 31, 1971 and consisted of \$15 million in capital stock and \$602 million in loans.

At March 31, 1971 the balance of \$504 million consisted of \$15 million in capital stock and \$489 million in loans.

Export Development Corporation

The outstanding balance of \$472 million in this account at March 31, 1972 consisted of \$20 million for capital stock, \$20 million for working capital and \$432 million for loans under section 29A of the Export Development Act. This section of the Act authorizes the making of loans on security of a guaranteed instrument to the corporation by the Minister of Finance.

Comparable amounts in 1970-71 were \$15 million for capital stock, \$15 million for working capital and \$324 million for loans.

National Harbours Board

Expenditures for capital purposes at harbour sites under the jurisdiction of the National Harbours Board fall into two general categories: (a) non-active loans charged to the net debt of Canada, and (b) investments included in the active assets of the Government of Canada.

At March 31, 1972 the balances in the active assets totalled \$274 million compared with \$270 million at March 31, 1971 and non-active loans totalled \$140 million the same as at March 31, 1971.

National Capital Commission

Outstanding loans to the Commission to acquire property totalled \$61 million, of which \$38 million was in respect of the "Greenbelt" section of the National Capital Area. These latter loans are likely to require parliamentary appropriations in subsequent fiscal years. At March 31, 1971 outstanding loans were \$61 million of which \$38 million was for "Greenbelt" property.

Canadian Broadcasting Corporation

There was no change in the working capital during the year, the balance remaining at \$9 million. Loans to the corporation for the purpose of capital expenditures totalled \$137 million at March 31, 1972, an increase of \$26 million during the year. Recovery of the loans is likely to require parliamentary appropriations in subsequent fiscal year.

Other Crown Corporations

All other loans and investments to crown corporations totalled \$256 million compared with \$249 million at March 31, 1971. The larger items, with March 31, 1971 amounts in brackets, were Canadian Overseas Telecommunications \$40 million (\$42 million), Northern Canada Power Commission \$52 million (\$49 million), Polymer Corporation Limited \$30 million (\$30 million), Eldorado Nuclear Limited \$44 million (\$35 million).

Loans to provincial governments

Outstanding balances in these accounts amounted to \$505 million at March 31, 1972 compared with \$360 million at March 31, 1971. The increase of \$145 million was due mainly to the Federal-Provincial Loans Program, 1971 for the purpose of assisting in the creation of employment.

The largest items were \$104 million in loans to Newfoundland which increased by \$11 million during the fiscal year, \$75 million to New Brunswick, an increase of \$13 million, \$67 million to Nova Scotia, an increase of \$1 million, \$90 million to Quebec, an increase of \$39 million, \$44 million to British Columbia, an increase of \$37 million, and \$69 million for infrastructure costs.

The loans and advances to Newfoundland, New Brunswick and Nova Scotia are mainly in respect to the Atlantic Provinces Power Development Act.

The outstanding balance to Quebec includes \$20 million covering Quebec's share of the guarantee in respect of loans to EXPO.

Veterans Land Act Fund

This account records advances made under the Veterans Land Act. Advances during 1971-72 totalled \$49 million and repayment were \$37 million resulting in outstanding advances of \$533 million at March 31, 1972. Partially offsetting these advances is a reserve of \$30 million for conditional benefits under the Act, bringing the net balance to \$503 million at March 31, 1972 compared with \$492 million at March 31, 1971. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$5 million was charged to the reserve account and additional reserves of \$3 million were credited thereto bringing the balance in the reserve account to \$30

million at March 31, 1972 compared with \$28 million at March 31, 1971.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to municipalities to augment or accelerate municipal capital works programs.

There were no advances during the year and repayments were \$10 million bringing the balance at March 31, 1972 to \$254 million.

Miscellaneous loans and advances

The balances in these accounts totalled \$489 million compared with \$320 million at the end of the previous fiscal year. The main accounts under this heading with March 31, 1971 balances in brackets were Airport Capital Loans \$137 million (\$46 million), Defence Plant Modernization \$25 million (\$21 million), Housing Projects for Canadian Forces \$21 million (\$21 million), Investment in Shares of Panarctic Oils Ltd \$28 million (\$20 million), Loans to Manufacturers of Automotive Products \$38 million (\$40 million), Loans to Northwest Territories \$48 million (\$30 million) and Loans to Yukon Territory \$27 million (\$24 million).

Advances, Loans and Investments—External

Balances in this category totalled \$1,839 million compared with \$1,707 million at March 31, 1971.

TABLE 8

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—EXTERNAL	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Loans to National Governments—			
United Kingdom.....	1,017.7	-20.8	996.9
France.....	59.2	-8.5	50.7
The Netherlands.....	27.5	-4.6	22.9
Belgium.....	13.8	-2.3	11.5
Special loan assistance to developing countries.....	287.7	143.1	430.8
Other.....	0.2	0.2	0.4
	1,406.1	107.1	1,513.2
Canada's subscriptions to capital of—			
Asian Development Bank.....	13.4		13.4
Caribbean Development Bank.....	1.8	0.8	2.6
International Bank for Reconstruction and Development.....	85.0		85.0
International Development Association.....	164.7	50.1	214.8
International Finance Corporation..	3.5		3.5
	268.4	50.9	319.3
Working capital advances and loans to international organizations.....	6.6	-0.2	6.4
Investments in United States dollar securities issued by other than the Government of Canada.....	25.8	-25.8	
	1,706.9	132.0	1,838.9

Loans to National Governments

Loans to national governments in the amount of \$1,513 million are \$107 million higher than the balance of \$1,406 million at March 31, 1971.

The United Kingdom repaid \$21 million of the \$1,185 million loan made under the \$1,250 million credit authorized by the United Kingdom Financial Agreement Act, 1946, reducing the principal to \$997 million at March 31, 1972.

Advances under Part II of the Export Credits Insurance Act to Belgium, France and The Netherlands to assist them in the purchasing of goods in Canada were reduced by repayments of \$2 million by Belgium, \$9 million by France and \$5 million by The Netherlands, bringing the balance at March 31, 1972 to \$85 million.

The special loan assistance—developing countries account records loans which are subject to terms and conditions as the Governor in Council may approve, for the purpose of undertaking agreed-upon economic, educational and technical projects. The balance in the account at March 31, 1972 was \$431 million, an increase of \$143 million during the year.

Canada's subscriptions to Capital of International Organizations

Canada's subscriptions to the capital of international organizations at \$319 million were \$51 million higher than at March 31, 1971, due mainly to additional subscriptions of \$50 million to the International Development Association. Canada's equity in the International Monetary Fund is not included in this grouping, it is included in the category "Foreign exchange reserve accounts".

Working Capital Advances and Loans to International Organizations

These totalled \$6 million approximately the same as at March 31, 1971.

Investments in United States Dollar Securities

This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to agreements made to carry out the Columbia River Treaty between the Government of the United States and the Government of Canada. During 1971-72 securities in the amount of \$26 million were redeemed leaving a nil balance in the account at March 31, 1972.

Securities held in trust

Recorded herein are the security holdings in connection with various deposit and trust accounts and annuity, insurance and pension accounts. Bonds and certified cheques held in connection with contractors securities are also recorded under this heading. The balance at March 31, 1972 is \$129 million compared with \$125 million at March 31, 1971.

Deferred charges

These consist of the unamortized balances of actuarial deficiencies in the superannuation accounts and the outstanding loan flotation costs.

The balances in these accounts in the amount of \$921 million are \$178 million more than at March 31, 1971.

TABLE 9

(in millions of dollars)

	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
DEFERRED CHARGES			
Unamortized portions of actuarial deficiencies—			
Superannuation accounts—			
Public service.....	311.2	91.5	402.7
Canadian forces.....	227.2	103.9	331.1
Royal Canadian Mounted Police..	30.0	-11.2	18.8
	568.4	184.2	752.6
Unamortized loan flotation costs.....	175.2	-6.3	168.9
	743.6	177.9	921.5

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts in respect of the Canadian forces, the public service and the Royal Canadian Mounted Police. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1970 for the Canadian forces superannuation account, as at December 31, 1972 for the public service superannuation account and as at December 31, 1969 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

The unamortized portion of the actuarial deficiency in the Canadian forces superannuation account was \$331 million compared with \$227 million at March 31, 1971. During the year \$229 million was charged thereto as a result of salary increases and \$125 million was amortized as a charge to budgetary expenditure, of which \$59 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the public service superannuation account was \$403 million compared with \$311 million at March 31, 1971. During the year \$245 million was charged thereto as a result of salary increases and \$153 million was amortized as a charge to budgetary expenditure, of which \$65 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was \$19 million compared with \$30 million at March 31, 1971. During the year \$11 million was amortized as a charge to budgetary expenditure, of which \$3 million was charged to interest on public debt.

Unamortized loan flotation costs

This account records the residual balances of discounts, commissions, redemption bonuses and conversion premiums on loan flotations that have not been charged to budgetary expenditures. The balance of \$169 million was \$6 million less than the previous fiscal year-end balance.

Cost of new loans issued during 1971-72 and charged to the account amounted to \$69 million, of which \$29 million was in respect of treasury bills discounts which will be charged to interest on public debt in 1971-72. Credits to the account were \$75 million, of which \$40 million was a charge to the budgetary item "annual amortization costs" and \$35 million (representing discount applicable to 1971-72 on treasury bills sold in 1970-71) was a charge to the budgetary item "interest on public debt".

Treasury bills discounts applicable to the current fiscal year are charged to interest on public debt at time of sale. That portion of the discounts applicable to the subsequent fiscal year is charged to this account and transferred to interest on public debt in the following year.

Details are shown in section 11 of this volume.

Capital assets

Assets of the government such as land, buildings, works and equipment, etc., that are charged to budgetary expenditure at the time of acquisition or construction are included in this category and are shown on the statement of assets and liabilities at a nominal value of \$1.

Inactive Loans and Investments

Loans and investments which are not currently revenue-producing or realizable are recorded herein. Included are the loan of \$49 million to China under the Export Credits Insurance Act, loans totalling \$24 million and \$7 million made to Roumania and Greece, respectively, in 1919-20 and 1920-21 and advances of \$15 million in respect of the implementation of guarantees (Ming Sung Industrial Company Limited).

Reserve for losses on realization of assets

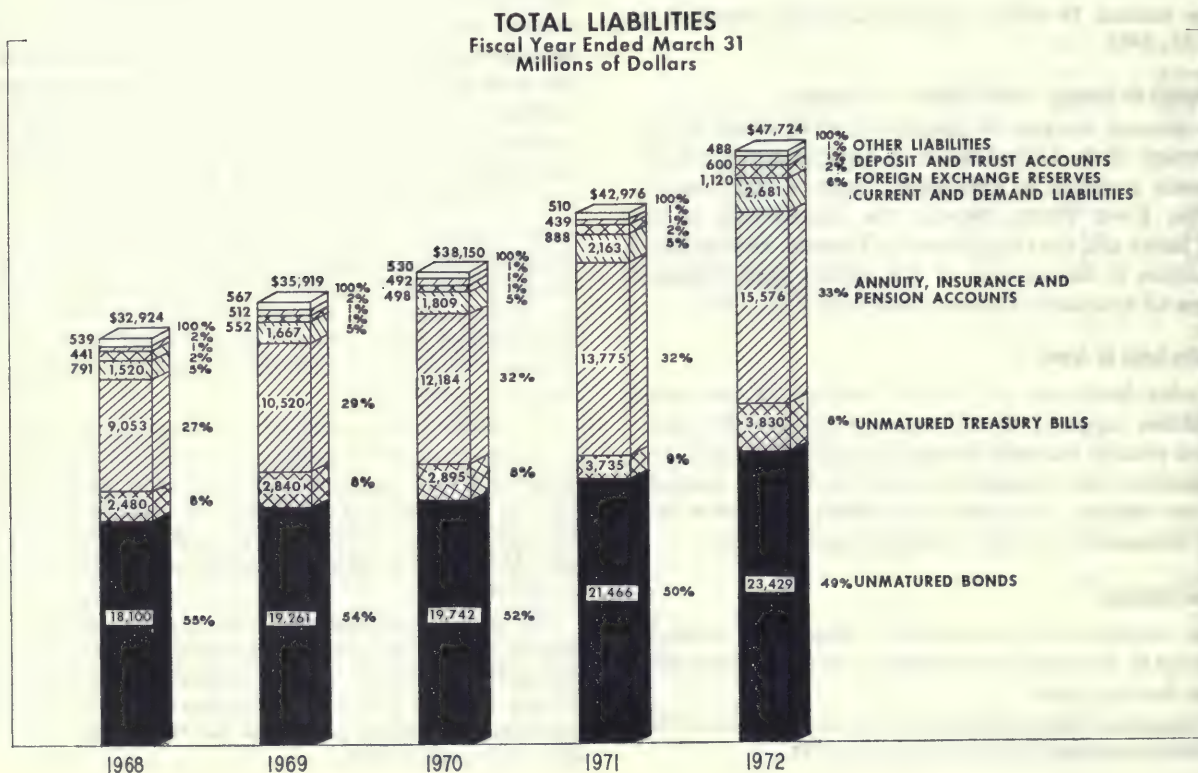
There has been no change in this reserve since the fiscal year 1956-57. The balance is \$546 million.

Net debt

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$17,937 million as at March 31, 1972 compared with \$17,323 million at March 31, 1971. The increase of \$614 million reflects the 1971-72 budgetary deficit.

Liability Accounts

The liabilities of the Government totalled \$47,724 million at March 31, 1972, \$4,748 million over the total at March 31, 1971. The main changes were increases of \$2,057 million in unmatured debt, \$887 million in social security accounts and \$914 million in other annuity, insurance and pension accounts.



Current and Demand Liabilities

These liabilities, which consist of obligations of the government payable currently or on demand, in the amount of \$2,681 million, were \$518 million more than at March 31, 1971.

Outstanding cheques rose by \$107 million to \$737 million at March 31, 1972 and accounts payable rose by \$67 million to \$650 million.

Non-interest-bearing notes consist of \$25 million payable to the International Development Association, \$7 million payable to the Asian Development Bank and \$1 million payable to the Caribbean Development Bank. At March 31, 1971 the balance of \$7 million was mainly payable to the Asian Development Bank.

Interest accrued was \$540 million compared with \$496 million at March 31, 1971, interest due and outstanding was \$559 million compared with \$326 million and matured debt outstanding was \$31 million compared with \$33 million.

Other liabilities totalled \$132 million, \$94 million more than at March 31, 1971 and included outstanding post office money orders, \$34 million compared with \$34 million, accrued salaries and wages, \$28 million compared with \$14 million, \$12 million in miscellaneous payroll deductions compared with \$6 million, outstanding unemployment insurance warrants, \$52 million compared with \$27 million and \$5 million in outstanding letter of credit cheques compared with \$6 million at March 31, 1971.

TABLE 10

(in millions of dollars)

CURRENT AND DEMAND LIABILITIES	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Outstanding cheques.....	630.3	106.7	737.0
Accounts payable.....	582.3	67.4	649.7
Non-interest-bearing notes payable to international organizations ⁽¹⁾	7.1	25.5	32.6
Interest accrued.....	495.6	44.2	539.8
Interest due and outstanding.....	325.6	233.6	559.2
Matured debt outstanding.....	32.7	-1.7	31.0
Other.....	89.3	42.5	131.8
	2,162.9	518.2	2,681.1

(1) Excluding notes payable to the International Monetary Fund which are included in the category "Foreign exchange reserves".

Foreign Exchange Reserve Accounts

Included herein are \$750 million in non-interest-bearing notes issued to the IMF to cover that portion of the government's subscription to the IMF not required in cash, and \$370 million to cover Canada's liability for Special Drawing Rights issued by the IMF. These items have contra accounts in the asset category "Foreign Exchange Reserves".

Deposit and Trust Accounts

Sundry funds deposited with, or held in trust by, the Receiver General for Canada for various purposes are recorded in these accounts.

TABLE 11

(in millions of dollars)

DEPOSIT AND TRUST ACCOUNTS	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Deposit accounts—			
Provincial tax collection agreements account.....	86.6	129.9	216.5
Guarantee deposits.....	120.6	1.0	121.6
Crown corporations deposits.....	38.0	10.0	48.0
Contractors holdbacks.....	15.9	5.0	20.9
Canadian Dairy Commission.....	19.8	-0.9	18.9
National Harbours Board.....	23.9	-0.6	23.3
Instalment purchase of bonds, public service.....	17.7	3.2	20.9
Other.....	18.3	14.8	33.1
	340.8	162.4	503.2
Trust accounts—			
Indian band funds.....	31.0	-1.1	29.9
Canadian Pension Commission.....	13.3	1.0	14.3
Prairie Farm Emergency Fund.....	15.2	-0.8	14.4
Veterans Care Trust Fund.....	9.8	-0.5	9.3
Other.....	29.1		29.1
	98.4	-1.4	97.0
	439.2	161.0	600.2

Provincial tax collection agreements account

The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Quebec and Ontario. The federal government offered to collect the provincial income taxes without charge provided that provincial personal income tax was expressed as a percentage of federal personal income tax otherwise payable and provincial corporation income tax applied to taxable income calculated in the same ways as for federal income tax purposes. To allow for the imposition of the provincial income taxes, the Income Tax Act was amended to abate the federal income tax otherwise payable by individuals in all provinces. The abatement in 1967, 1968, 1969, 1970 and 1971 was 28 per cent for taxpayers in all provinces except Quebec and 50 per cent for taxpayers in the Province of Quebec. The higher abatement for Quebec takes account of the fact that the payment of youth allowances and the full cost of certain programs, which are supported jointly by federal and provincial governments in the other provinces, have been assumed by Quebec. The federal corporation income tax rates were abated by 10 percentage points for taxable income earned in all provinces in 1967, 1968, 1969, 1970 and 1971. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec. Under these agreements, payments are made monthly to each province based on an estimate of that province's tax revenue. The actual amounts due based on assessed returns are established as at December 31 following the end of the fiscal year and adjustments are made with the provinces.

During 1971-72 collections totalled \$2,153 million and payments to provinces totalled \$2,023 million resulting in a balance of \$217 million at March 31, 1972. In 1970-71 collections were \$1,858 million, payments were \$1,946 million resulting in a balance of \$87 million at March 31, 1971.

TABLE 12

PROVINCIAL INCOME TAXES COLLECTED
BY FEDERAL GOVERNMENT

(in millions of dollars)

Fiscal year ended March 31	Personal income tax	Corporation income tax	Total
1968.....	961	167	1,128
1969.....	1,089	171	1,260
1970.....	1,328	239	1,567
1971.....	1,631	227	1,858
1972.....	1,884	269	2,153

Guarantee deposits

These consist of cash and securities deposited with the Department of Indian Affairs and Northern Development as guarantees for oil, mineral and timber rights and licences, with the Department of Energy, Mines and Resources for oil, gas and mineral rights and with the Department of National Revenue as a guarantee of payment of customs duties and excise taxes on imported goods and of sales and excise taxes payable by licences. Cash deposits are placed in the consolidated revenue fund and no interest is payable thereon. Bonds are held in the custody of the Receiver General for Canada and are recorded as a contra account in the asset category "securities held in trust".

At March 31, 1972 there was a balance of \$122 million in these accounts of which \$76 million was in respect of the Department of Indian Affairs and Northern Development, \$41 million in respect of the Department of Energy, Mines and Resources and \$5 million in respect of the Department of National Revenue. At March 31, 1971 there was a balance of \$119 million of which \$84 million was in respect of the Department of Indian Affairs and Northern Development, \$31 million in respect of the Department of Energy, Mines and Resources and \$4 million in respect of the Department of National Revenue.

Crown corporations deposits

In accordance with section 71 of the Financial Administration Act, crown corporations may deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements. Where such deposits are for an unspecified term the rate of interest payable is determined on the basis of weekly treasury bill yields and where the deposits are for a specified term the rate of interest is based on the monthly average of market yields of Government of Canada bond issues.

Total deposits were \$48 million at March 31, 1972 compared with \$38 million at March 31, 1971 and included \$44 million of the Export Development Corporation (\$34 million at March 31, 1971).

Contractor's holdbacks

These represent amounts charged to budgetary expenditure but withheld to ensure the due performance of the contract, to be paid out in accordance with the contract regulations of the Treasury Board. The balances at March 31, 1972

totalled \$21 million compared with \$16 million at March 31, 1971.

Canadian Dairy Commission

This account was established under authority of the Canadian Dairy Commission Act. Credited to the account are all moneys received by the commission from its operations, all licence fees, levies and charges paid to the commission, all loans made to the commission by the Minister of Finance and all amounts paid to the commission by the agricultural stabilization board for the purpose of stabilizing the price of any dairy product. Disbursements from the account are all purchases, benefit payments, costs of investigations, costs of promotion, etc. and all repayments of those loans made to the commission.

During 1971-72 credits to the account totalled \$254 million and disbursements were \$255 million resulting in a balance of \$19 million at March 31, 1972. The credits included \$109 million from the agricultural stabilization board, \$61 million in loans by the Minister of Finance and \$84 million in proceeds from sales; disbursements included \$100 million in net subsidy payments to producers, \$69 million for purchases of dairy products, \$84 million for repayments of loans and \$2 million for other costs. In 1970-71 credits of \$275 million included \$125 million from the agricultural stabilization board, \$60 million in loans by the Minister of Finance and \$90 million in proceeds from sales; and disbursements of \$268 million included \$102 million in subsidy payments, \$76 million for purchases of dairy products, \$82 million in repayments of loans and \$8 million for other costs.

National Harbours Board—special accounts

These accounts are maintained in accordance with section 23 of the National Harbours Board Act. Revenue and current capital and operating expenditures are recorded in Account No. 1; cash and securities received from contractors as guarantees for satisfactory completion of construction projects are recorded in Account No. 2; and transactions for various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in Accounts No. 3 and 4.

The balances in these accounts totalled \$23 million compared with \$24 million at March 31, 1971.

Instalment purchase of bonds—public service

This account records deductions for the purchase of Canada Savings Bonds from pay and allowances of employees of the Government of Canada, certain government agencies, personnel of the defence services and the Royal Canadian Mounted Police. The balance was \$21 million at March 31, 1972 compared with \$18 million at March 31, 1971.

Indian band funds

These accounts record moneys belonging to Indian bands throughout Canada. Interest, at various rates, is credited thereto and charged to the budgetary expenditure item "interest on public debt".

The balance at March 31, 1972 was \$30 million, \$1 million less than at March 31, 1971.

Canadian Pension Commission—administration trust fund

Moneys held in the fund include pensions placed under the administration of the Canadian Pension Commission; donations, legacies, gifts, bequests, etc. received by the Commission for the use of pensioners or dependants in distressed circumstances; and the Detention Allowance Fund—Canadian Seamen. The balance at March 31, 1972 was \$14 million, \$1 million more than at March 31, 1971.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licenced purchasers of grain, the amount so deducted to be credited to the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area to meet crop failure conditions provided for in the act and are paid from this fund. During the year levies credited to the fund were \$4 million and awards totalled \$5 million resulting in a balance of \$14 million in the fund at March 31, 1972 compared with \$15 million at March 31, 1971.

Veterans care trust fund

This account records the assignment, by veterans receiving domiciliary care and any care and treatment required, of pay and other resources as directed by the Minister of Veterans Affairs under the regulations relating to P.C. 1962-1401 of October 4, 1962. The balance was \$9 million compared with \$10 million at March 31, 1971.

Annuity, insurance and pension accounts

This category records the government's liability in respect of various annuity, insurance and pension accounts. These accounts fall into two classes; social security accounts, which are the Canada Pension Plan Account, the Old Age Security Fund and the Unemployment Insurance Account; and other accounts which include the superannuation accounts and sundry insurance accounts.

TABLE 13

(in millions of dollars)

ANNUITY, INSURANCE AND PENSION ACCOUNTS	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Social security accounts—			
Unemployment Insurance Account ⁽¹⁾	323.6	-286.6	37.0
Less investments in bonds and accrued interest.....	-326.3	326.3	
On deposit with Receiver General	-2.7	39.7	37.0
Canada Pension Plan Account.....	3,843.6	934.8	4,778.4
Old Age Security Fund.....	728.4	-87.3	641.1
	4,569.3	887.2	5,456.5
Superannuation accounts—			
Public service.....	3,990.0	498.5	4,488.5
Canadian forces.....	3,570.7	389.5	3,960.2
Royal Canadian Mounted Police....	199.7	24.0	223.7
	7,760.4	911.9	8,672.3
Government annuities.....	1,313.8	-10.0	1,303.8
Miscellaneous.....	131.5	12.3	143.8
	13,775.0	1,801.4	15,576.4

⁽¹⁾Formerly the Unemployment Insurance Fund.

During 1971-72 there was a net increase of \$1,800 million in these accounts bringing the total balances to \$15,576 million at March 31, 1972. The main changes were increases of \$935 million in the Canada Pension Plan Account and \$912 million in the superannuation accounts.

Unemployment Insurance Account

The Unemployment Insurance Act, 1971, authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

The balance in the Unemployment Insurance Fund at March 31, 1971 was \$323 million and consisted of \$25 million on deposit with the Receiver General and \$326 million in investments in Government of Canada securities plus accrued interest partly offset by outstanding warrants of \$27 million. As at June 27, 1971 the balance in the Fund was \$272 million and consisted of \$15 million on deposit with the Receiver General, \$21 million on deposit with chartered banks and \$236 million in investments in Government of Canada securities plus accrued interest. As of June 27, 1971 the investments were liquidated and the balance in the Fund (\$272 million) was transferred to the Unemployment Insurance Account. Subsequent transactions during the year brought the balance in the account as at March 31, 1972 to \$37 million.

Old Age Security Fund

The Old Age Security Act, 1951, directed that this fund be established and that credits to the fund should consist of a 2 per cent sales tax, a 2 per cent (maximum tax \$60) on individual incomes and a 2 per cent tax on corporation incomes, and that pension payments of \$40 per month be paid to all eligible persons over 70 years of age. Payments were effective from January 1952.

Amendments to the Act have increased these tax rates: on individual incomes to 4 per cent effective January 1, 1964 (maximum tax \$120 increased to \$240 effective January 1, 1967); on corporation incomes to 3 per cent effective January 1, 1959; and on sales to 3 per cent effective April 10, 1959.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed.

Pension rates also have been increased by amendments to the act to \$75 per month effective October 1, 1963, to \$76.50 per month effective January 1, 1968, to \$78 per month effective January 1, 1969, to \$79.58 effective January 1, 1970 and to \$80 effective January 1, 1971.

The Act was further amended to authorize pension payments effective January 1966 to all persons who satisfied the residence requirements of the Act who had attained the age of 69 years on or before January 1, 1966; the age limit being reduced by one year on January 1st of each subsequent year until 1970. A further amendment to the Act in 1966-67 authorized the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner for a month is 40 per cent of the amount of the pension that may be paid to him for that month dependent upon the amount of his income for the preceding year. The most recent amendment in 1970 fixed the maximum basic supplement at \$55 per month for 1971 but provided that this maximum would be increased each year so that the combination of the universal payment of \$80 and the supplement would be increased by the same percentage as the index under the Canada Pension Plan.

During 1971-72 pension payments of \$2,205 million exceeded receipts of \$2,118 million by \$87 million, reducing the balance in the fund to \$641 million at March 31, 1972. Receipts consisted of \$669 million from the sales tax, \$1,237 million from the tax on personal incomes and \$212 million from the tax on corporation profits.

In 1970-71 receipts of \$1,914 million exceeded pension payments of \$1,907 million by \$7 million resulting in a balance of \$728 million at March 31, 1971.

Canada Pension Plan Account

The balance of \$4,779 million at March 31, 1972 was \$935 million higher than the balance at March 31, 1971.

Credits to the account of \$1,102 million included \$826 million in contributions under the Act, \$273 million in interest from investments and \$3 million in interest on the operating balance in the account on deposit with the Receiver General. Charges to the account were \$167 million of which \$144 million was pension payments and \$23 million was administrative costs.

The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

During the year, securities totalling \$910 million were purchased bringing the balance at March 31, 1972 to \$4,611 million of which \$4,584 million was provincial bonds and \$27 million was federal bonds. These are recorded in the asset account "Canada pension plan investment fund".

Public Service Superannuation Account

The balance of \$4,489 million in this account at March 31, 1972 was \$499 million higher than at March 31, 1971.

Receipts of \$617 million included employee contributions of \$111 million, the government's contribution of \$89 million, contributions of \$7 million by crown corporations, interest of \$164 million credited to the account by the government and an actuarial adjustment of \$244 million. Contributions by the government and crown corporations are equal to the estimated current and prior service contributions of individuals in 1970-71; interest was credited to the account quarterly in accordance with the public service superannuation regulations; and the actuarial adjustment was to provide for additional liabilities arising out of salary increase in 1971-72. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over a period of five years.

Disbursements totalled \$119 million of which \$106 million was payment of annuities and \$10 million was withdrawal of contributions.

In 1970-71 receipts were \$498 million and disbursements were \$108 million.

Canadian Forces Superannuation Account

The balance in this account at March 31, 1972 was \$3,960 million, \$390 million higher than at March 31, 1971.

Receipts of \$492 million included \$42 million in contributions by personnel, \$74 million in government contributions, \$148 million in interest credited by the government and an actuarial adjustment of \$229 million. Government contributions were made at the rate of one and four-fifths times the current and prior contributions by personnel; interest was computed in accordance with Canadian Forces Superannuation Regulations and was credited quarterly; and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1971-72. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over five years.

Disbursements of \$102 million included \$97 million for pensions and retirement allowances and \$5 million for cash termination allowances and return of contributions.

In 1970-71 receipts were \$353 million and disbursements were \$89 million.

Royal Canadian Mounted Police Superannuation Account

The balance of \$224 million in this account as at March 31, 1972 was \$24 million more than the previous fiscal year-end balance of \$200 million.

Receipts during the year of \$26 million consisted of \$6 million in contributions by personnel, \$8 million in interest credited to the account and \$11 million in contributions by the government. Government contributions were made at the rate of one and four-fifths times the current and prior service contributions by personnel; interest was credited to the account quarterly computed in accordance with the Royal Canadian Mounted Police superannuation regulations and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1971-72.

Disbursements of \$2 million consisted of annuities, allowances, cash termination allowances and return of contributions.

In 1970-71 receipts were \$35 million and disbursements were \$2 million.

Government Annuities Account

Under the Government Annuities Act an opportunity was provided to the citizens of Canada to purchase an annuity. Moneys arising from the sale of these annuities are placed on deposit with the Receiver General for Canada and recorded in this account. Interest is credited to the account in accordance with the Act. The account also reflects any adjustments arising from actuarial valuations. The closing balance represents the actuarial value of outstanding annuities.

The balance at March 31, 1972 was \$1,304 million compared with \$1,314 million at March 31, 1971. Receipts during the year of \$60 million included \$8 million from premiums and \$51 million in interest from the government and a transfer of \$1 million to maintain the reserve. Disbursements of \$70 million consisted mainly of vested annuity and commuted value payments, and refunds of premiums.

In 1970-71 receipts were \$62 million and disbursements were \$69 million.

Miscellaneous accounts

Balances in these accounts totalled \$142 million, \$11 million higher than at March 31, 1971. The larger accounts, with previous year's balances in brackets, were the Veterans Insurance Fund \$33 million (\$33 million), Civil Service Insurance Fund \$22 million (\$22 million), Regular Forces Death Benefit Account \$22 million (\$22 million) and the Public Service Death Benefit Account \$26 million (\$21 million).

Undisbursed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of the accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited moneys received from the sale of materials, supplies, equipment, land, works and buildings and which are available for purposes of the Department of National Defence. The balance of \$191 million was \$76 million less than the balance at March 31, 1971.

Reserve for wheat inventory reduction payments

This reserve in the amount of \$100 million was established by Department of Agriculture vote 17b of Appropriation Act No. 1, 1970 from which payments may be made for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit holder, in accordance with terms and conditions approved by the Governor in Council to farmers within the designated areas as defined by the Canadian Wheat Board Act. The balance at March 31, 1972 was \$27 million.

TABLE 14

(in millions of dollars)

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Reserve for wheat inventory reduction payments.....	42.4	-15.5	26.9
Reserve for salary revisions.....	99.2	-61.6	37.6
International assistance account.....	82.6	8.6	91.2
Surplus crown assets.....	23.0	-10.3	12.7
Railway grade crossing fund.....	3.4	3.0	6.4
National capital fund.....	13.5	-1.5	12.0
Other.....	2.5	1.4	3.9
	266.6	-75.9	190.7

Reserve for salary revisions

A reserve of \$121 million was established in the fiscal year 1968-69 to provide for retroactive salary increases in respect of the fiscal year 1968-69 and prior years, an additional amount of \$59 million was credited to the reserve in 1969-70 to provide for salary increases in respect of the fiscal year 1969-70 and prior years, a further amount of \$65 million was credited to the reserve in 1970-71 to provide for salary increases in respect of the fiscal year 1970-71 and prior years. During the year \$62 million in respect of salary increases of the fiscal year 1970-71 and prior years was charged to the reserve. The balance in the account at March 31, 1972 was \$38 million.

International assistance account

This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, for payments of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

Disbursements from the fund were \$66 million and credits thereto and charged to budgetary expenditure were \$75 million, resulting in a balance of \$91 million in the account at March 31, 1972. At March 31, 1971 the balance in the account was \$83 million.

Surplus crown assets

The account was established by authority of the Department of National Defence vote 48, Appropriation Act No. 1, 1965 and is credited with all revenue received from the sale of surplus materials, supplies and equipment, and from the sale of surplus buildings, works and land. The account is debited with expenditures, subject to the approval of Treasury Board, for any of the purposes of the Department of National Defence. The balance at March 31, 1972 was \$13 million compared with \$23 million at March 31, 1971.

During the year credits totalled \$14 million, and disbursements were \$24 million. In 1970-71 credits totalled \$13 million and disbursements were \$1 million.

Railway grade crossing fund

This fund was established under authority of section 265 of the Railway Act, as amended, to aid actual construction work for the protection, safety and convenience of the public in respect of crossings.

The balance in the railway grade crossing fund at March 31, 1972 was \$6 million. The amount credited to the fund by the government and charged to budgetary expenditures was \$20 million and disbursements were \$17 million.

In 1970-71 disbursements were \$12 million and the credit by the government was \$15 million.

National capital fund

The National Capital Act established a fund to finance the cost of capital projects, as approved by the Governor in Council, in the national capital area. Credits by the government to the fund during 1971-72 were \$24 million and disbursements were \$26 million, of which \$24 million was in respect of the purchase of the Eddy Plant, resulting in a balance of \$12 million as at March 31, 1972 compared with a balance of \$14 million at March 31, 1971.

Deferred credits

Recorded in these accounts are amounts due to the government in respect of which payment has been deferred. These are contra accounts to corresponding items under the following asset categories: "loans to, and investments in, crown corporations", "loans to national governments" and "other loans and investments".

Also included in this category are premiums received on the issue of Government of Canada bonds, which are being credited to interest on the public debt on a monthly amortization basis.

Balances in these accounts at March 31, 1972 totalled \$232 million, \$15 million more than balances at March 31, 1971.

TABLE 15

(in millions of dollars)

	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
DEFERRED CREDITS			
Deferred interest—			
Atomic Energy of Canada Limited..	0.2	-0.1	0.1
Northern Canada Power Commission.....	16.9	1.2	18.1
The St. Lawrence Seaway Authority	84.1	7.5	91.6
United Kingdom Financial Agreement Act, 1946.....	101.1		101.1
	202.3	8.6	210.9
Balances receivable under agreements of sale of crown assets.....	0.2		0.2
Crown Assets Disposal Corporation—government equity.....	12.6	6.4	19.0
Unamortized premium on loans.....	1.7	-0.1	1.6
	216.8	14.9	231.7

Deferred interest

There was a net increase of \$9 million in deferred interest during 1971-72 bringing the balance at March 31, 1972 to \$211 million.

Deferred interest in respect of the loan under the United Kingdom Financial Agreement Act, 1946, which is a contra account to a corresponding item in "loans to national governments", was \$101 million at March 31, 1972 unchanged from the balance at March 31, 1971.

Deferred interest in respect of The St. Lawrence Seaway Authority, which is a contra account to a corresponding item in "loans to, and investments in, crown corporations" increased by \$8 million to \$92 million at March 31, 1972. During the year there was an additional deferment of interest in the amount of \$30 million which was due on December 31, 1971 and repayments totalled \$22 million.

Deferred interest on loans to the Northern Canada Power Commission was \$18 million at March 31, 1972, \$1 million more than the balance at March 31, 1971. Advances are made to the commission for various projects in the Yukon Territory and the Northwest Territories, and in respect of the Provinces of Nova Scotia, New Brunswick and Newfoundland pursuant to the Atlantic Provinces Power Development Act. Upon completion of a project, accrued interest is capitalized and added to the original amount of the advance to be repayable in thirty or forty (as the case may be) equal annual instalments. The interest so capitalized is recorded as deferred interest until such time as payments are received. This is a contra account to amounts included in "loans to, and investments in, crown corporations" and "loans to provinces".

Balances receivable under agreements of sale of crown assets

These are contra accounts to corresponding items under "other loans and investments".

Certain crown-owned assets, such as land, buildings, machinery, equipment, etc., are sold under specific agreements of sale. When agreements of sale have been made, the value of these properties are recorded under "other loans and investments" with contra accounts being recorded as deferred credits. As payments are received and credited to the asset account, a charge is made to the deferred credits account with a corresponding credit to "non-tax revenue—proceeds from sales".

The balance at March 31, 1972, \$156,000, was slightly less than the balance at March 31, 1971. There were no new agreements of sale during 1971-72.

Crown Assets Disposal Corporation—government equity

This is a contra account to a corresponding asset account which records the government equity in the agency account of Crown Assets Disposal Corporation under "other loans and investments".

The balance in the account at March 31, 1972 was \$19 million, \$6 million more than at the previous fiscal year-end. During the year credits to the account were \$21 million and charges were \$27 million.

Unamortized premium on loans

This account records premiums received on the sale of \$50 million Government of Canada bonds issued on February 1, 1967 and maturing on September 1, 1992 which were sold at \$100.75.

The premiums are being credited to the budgetary expenditure account "interest on public debt" on a monthly amortization basis.

Other Liabilities

Included herein are accounts where some uncertainty as to disposition exists and other accounts where the final accounting treatment is dependent on the fulfillment of certain conditions.

TABLE 16

(in millions of dollars)

OTHER LIABILITIES	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
Refundable corporation tax.....	3.0	-1.1	1.9
Provision for compound interest on Canada savings bonds.....	18.6	38.2	56.8
Suspense accounts.....	4.1	1.9	6.0
	25.7	39.0	64.7

Refundable corporation tax

This account records the refundable corporation tax on cash profits of businesses, and is payable by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income. During 1971-72, \$1 million was repaid.

Provision for compound interest on Canada savings bonds

This records the estimated amount for the prorated provision to March 31, 1972 for the special compound interest feature applicable to certain Canada savings bonds.

The balance at March 31, 1972 was \$57 million compared with \$19 million at March 31, 1971.

Suspense accounts

These consist of accounts where some uncertainty as to disposition exists. The balance of \$6 million was \$2 million more than at March 31, 1971.

Unmatured Debt

The unmaturred debt of Canada as at March 31, 1972 with March 31, 1971 amounts in brackets, was \$27,259 million (\$25,201 million) of which \$26,923 million (\$24,864 million) was payable in Canadian dollars, \$262 million (\$263 million) was payable in United States dollars and \$74 million (\$74 million) was payable in West German marks.

Details of the various loan issues, maturities, cancellations, conversions and redemptions during 1971-72 are given in section 6 of this volume.

TABLE 17

(in millions of dollars)

	Balance at March 31 1971	Net transactions 1971-72	Balance at March 31 1972
UNMATURED DEBT			
Payable in Canadian dollars—			
Marketable bonds.....	12,988.6	365.0	13,353.6
Non-marketable bonds—			
Canada savings bonds.....	7,804.6	1,907.5	9,712.1
Canada pension plan.....	20.8	6.5	27.3
Unemployment insurance fund	315.0	-315.0	
Treasury bills.....	3,735.0	95.0	3,830.0
	24,864.0	2,059.0	26,923.0
Payable in United States dollars ⁽¹⁾	263.3	-1.7	261.6
Payable in West German marks ⁽¹⁾	73.9		73.9
	25,201.2	2,057.3	27,258.5

⁽¹⁾Marketable bonds converted at official parity rates.

Contingent Liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act and the Farm Improvement Loans Act and bank loans to the Canadian Wheat Board.

TABLE 18

CONTINGENT LIABILITIES

(in millions of dollars)

	Amount of guarantee	Amount outstanding
Railway securities guaranteed as to principal and interest—		
Canadian National 3½% due February 1, 1974	200.0	200.0
Canadian National 2½% due June 15, 1975, U.S. \$6,000,000 ⁽¹⁾	6.0	6.0
Canadian National 5% due May 15, 1977....	77.1	77.1
Canadian National 4% due February 1, 1981	300.0	300.0
Canadian National 5½% due January 1, 1985	90.0	90.0
Canadian National 5% due October 1, 1987	143.3	143.3
Grand Trunk Western Railroad Company.....	5.3	5.3
	821.7	821.7
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	30.0	22.8
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽²⁾⁽³⁾	16,000.0	9,225.0
Liability for insurance and guarantees under the Export Development Act ⁽²⁾	1,150.0	615.2
Loans made by chartered banks under the Farm Improvement Loans Act.....	204.1	83.0
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	3.7	2.6

TABLE 18—*Concluded*CONTINGENT LIABILITIES—*Concluded*

(in millions of dollars)

	Amount of guarantee	Amount outstanding
Other outstanding guarantees and contingent liabilities— <i>Concluded</i>		
Loans made by chartered banks under the Small Businesses Loans Act.....	34.6	17.9
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁴⁾	535.6	485.2
Loans made by chartered banks to the Canadian Wheat Board ⁽²⁾	725.0	327.1
Loans made by lenders under the Cape Breton Development Act.....	100.0	30.0
Loans made by lenders under the General Adjustment Assistance Program.....	250.0	17.2
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	1.7	1.7
	19,856.4	11,649.4
Loans maintained by approved lending institutions under National Housing Acts prior to 1954 Act.....	Unstated	Indeterminate
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾	Unstated	Indeterminate

⁽¹⁾Liability is subject to exchange rate in effect June 15, 1975.⁽²⁾As of December 31, 1971.⁽³⁾As reported by approved lenders as of December 31, 1971.⁽⁴⁾Includes contingent liability in respect of alternative payments to non-participating province.⁽⁵⁾As of December 31, 1971, funds totalling \$6,504,237 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1971 rental contracts totalled \$4,288,000.

SECTION 9

1971-72 PUBLIC ACCOUNTS

Statements of Appropriations, Expenditures and Revenue

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THE GOVERNMENT OF CANADA

Statement of Expenditure and Revenue for the Fiscal Year Ended March 31, 1972

(with comparative figures for the preceding fiscal year)

EXPENDITURE

	Fiscal year ended	
	March 31, 1972	March 31, 1971
Agriculture.....	\$ 286,095,584	\$ 277,005,746
Communications.....	21,674,219	13,896,987
Consumer and Corporate Affairs.....	23,945,624	20,219,433
Energy, Mines and Resources.....	86,114,893	72,802,213
Atomic Energy.....	89,465,508	76,685,608
Environment.....	200,723,618	156,671,046
External Affairs.....	314,448,113	281,585,333
Finance—		
Public debt charges.....	2,009,652,093	1,822,843,841
Fiscal, tax-sharing, subsidies and other payments to provinces.....	1,425,517,585	1,228,946,153
Other expenditure.....	101,904,569	83,699,588
	3,537,074,247	3,135,489,582
Auditor General.....	3,905,323	3,105,045
Insurance.....	1,100,823	949,778
Governor General and Lieutenant-Governors.....	1,197,180	1,152,820
Indian Affairs and Northern Development.....	426,643,569	350,654,455
Industry, Trade and Commerce.....	362,699,299	250,568,846
Justice.....	28,718,595	23,090,421
Labour.....	17,306,385	13,477,845
Manpower and Immigration.....	619,528,717	570,750,039
Unemployment Insurance Commission.....	173,388,110	178,051,441
National Defence—		
Defence services.....	1,598,213,134	1,517,218,111
Defence research.....	46,980,850	45,862,787
Other expenditure.....	249,980,873	254,795,313
	1,895,174,857	1,817,876,211
National Health and Welfare—		
Family allowances.....	554,407,334	557,877,824
Other expenditure.....	2,151,667,773	1,780,117,943
	2,706,075,107	2,337,995,767
National Revenue.....	185,245,489	158,477,593
Parliament.....	32,596,913	27,235,651
Post Office.....	413,334,381	368,595,978
Privy Council.....	15,530,661	13,054,951
Public Works.....	336,756,429	330,657,604
Regional Economic Expansion.....	346,393,152	297,830,514
Secretary of State.....	686,834,331	541,939,869
Canadian Broadcasting Corporation.....	181,000,000	166,000,000
Solicitor General.....	87,356,011	76,484,241
Royal Canadian Mounted Police.....	172,706,183	146,304,796
Supply and Services.....	83,725,799	74,647,225
Transport.....	512,446,351	450,105,029
Treasury Board.....	307,624,285	340,515,626
National Research Council.....	130,804,087	122,917,256
Urban Affairs and Housing.....	47,704,531	28,400,000
Central Mortgage and Housing Corporation.....	82,240,056	46,987,307
Veterans Affairs—		
Pensions.....	235,317,479	216,357,437
Other expenditure.....	187,969,242	193,603,843
	423,286,721	409,961,280
Total expenditure.....	14,840,865,151	13,182,143,536
Budgetary surplus or deficit (—).....	— 614,307,381	— 379,092,128
	14,226,557,770	12,803,051,408

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

REVENUE

	Fiscal year ended	
	March 31, 1972	March 31, 1971
Tax revenue—		
Income tax—		
Personal ⁽¹⁾	\$5,581,982,675	\$4,696,481,982
Corporation ⁽¹⁾	2,183,132,185	2,218,528,208
On dividends, interest, etc., going abroad.....	287,726,724	258,151,272
Social development tax.....	408,400,000	566,250,000
Excise taxes—		
Sales ⁽¹⁾	1,984,706,695	1,707,500,713
Other.....	388,410,660	403,223,374
Customs import duties.....	988,598,886	814,544,225
Excise duties.....	606,551,387	561,037,941
Estate tax.....	132,015,952	119,835,070
Miscellaneous.....	392,358	314,709
	12,561,917,522	11,345,867,494
Non-tax revenue—		
Return on investments.....	1,133,231,110	1,000,153,367
Post Office—net postal revenue.....	403,791,138	337,570,317
Refunds of previous years' expenditure.....	21,481,801	23,045,061
Services and service fees.....	17,863,304	17,065,324
Proceeds from sales.....	15,677,551	14,015,809
Privileges, licences and permits.....	28,326,786	26,294,375
Bullion and coinage.....	23,549,984	19,946,203
Premium, discount and exchange.....		812,595
Miscellaneous.....	20,718,574	18,280,863
	1,664,640,248	1,457,183,914

⁽¹⁾Excluding tax credited to:

	1971-72	1970-71
Old age security fund—		
Personal income tax.....	1,237,000,000	1,132,500,000
Corporation income tax.....	212,500,000	207,900,000
Sales tax.....	668,532,491	573,849,158

Total revenue..... 14,226,557,770 12,803,051,408

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act, I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1972.

A. M. HENDERSON,
Auditor General.

Summary of Expenditures by Standard Objects and Departments for the Fiscal Year Ended March 31, 1972

Section (Volume II)	Department	Salaries and wages	Other personnel costs	Transportation and com- munications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture.....	99,513,226	429,843	6,677,426	1,201,028	3,796,045	1,440,844	1,446,394
2	Communications.....	14,592,603	38,537	1,278,424	152,195	6,951,272	596,694	208,995
3	Consumer and Corporate Affairs.....	18,196,801	22,901	1,581,429	966,964	1,373,676	227,672	70,160
4	Energy, Mines and Resources.....	39,548,254	101,905	3,198,568	801,728	6,075,677	3,593,961	640,835
5	Environment.....	112,061,821	1,522,831	14,435,863	1,359,983	12,300,477	8,442,684	4,317,018
6	External Affairs.....	39,477,528	7,730,515	9,480,404	1,994,039	4,696,368	7,188,993	2,239,338
7	Finance.....	11,014,738	2,114	836,636	537,781	1,530,139	217,414	21,671
8	Governor General and Lieutenant-Governors	776,552	128,313	81,513	4,254	8,784	4,838	1,950
9	Indian Affairs and Northern Development..	79,989,637	9,631,022	10,188,768	895,739	68,592,405	7,684,636	9,502,215
10	Industry, Trade and Commerce.....	68,637,706	1,878,942	8,396,105	8,388,827	23,030,394	2,823,886	121,178
11	Justice.....	22,722,412	4,858	1,225,886	607,209	511,418	98,289	14,364
12	Labour.....	7,505,632	4,603,581	624,786	785,846	1,900,569	56,509	15,422
13	Manpower and Immigration.....	131,744,315	3,167,761	12,502,517	4,356,686	174,136,939	1,589,680	144,036
14	National Defence.....	1,040,608,947	251,389,786	96,650,168	6,215,264	71,276,070	10,686,812	109,561,368
15	National Health and Welfare.....	71,969,061	1,597,453	10,698,101	796,690	18,099,076	728,802	544,368
16	National Revenue.....	170,199,613	1,213,309	10,723,520	2,326,713	2,321,665	1,098,910	420,472
17	Parliament.....	20,834,903	3,614,552	2,260,356	3,194,273	471,644	132,812	8,277
18	Post Office.....	351,211,319	1,842,250	100,476,979	1,938,027	20,921,954	713,117	1,319,711
19	Privy Council.....	8,999,548	93,450	1,033,875	331,079	2,089,800	125,565	22,997
20	Public Works.....	65,407,257	1,054,948	4,672,186	163,724	21,375,423	58,452,645	36,735,621
21	Regional Economic Expansion.....	18,822,364	22,967	2,136,869	750,992	1,900,771	295,247	276,347
22	Secretary of State.....	43,817,431	123,638	3,682,794	1,247,551	28,049,644	851,236	164,528
23	Solicitor General.....	184,450,088	23,711,948	11,267,704	115,600	8,586,533	4,689,381	5,279,219
24	Supply and Services.....	63,095,168	124,812	8,488,602	2,214,383	3,707,086	4,165,392	253,936
25	Transport.....	167,273,548	3,116,411	19,621,728	694,377	42,724,652	4,422,033	8,077,489
26	Treasury Board.....	46,488,060	302,624,492	1,975,970	2,345,768	5,814,331	736,999	812,500
27	Urban Affairs and Housing.....	573,926	10,544	183,349	14,182	624,142	140,293	8,380
28	Veterans Affairs.....	80,208,542	148,981	2,703,747	42,552	23,341,205	277,470	1,144,377
		2,979,741,000	619,952,664	347,084,273	44,443,454	556,208,159	121,482,814	183,373,166

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard objects	Less: receipts and revenues credited to the vote	Net total expenditures	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9,201,138	2,331,363	3,952,607	150,544,342		8,979,897	289,514,153	3,418,569	286,095,584	1
1,535,978	1,414,228	2,872,015	598,992		39,096	30,279,029	8,604,810	21,674,219	2
755,269		536,523	181,884		32,345	23,945,624		23,945,624	3
5,682,108	969,290	9,023,975	29,823,560		77,089,734	176,549,595	969,194	175,580,401	4
15,029,210	20,798,584	15,395,845	7,895,942		5,828,334	219,388,592	18,664,974	200,723,618	5
3,160,919	4,138,177	4,251,689	229,779,874		346,495	314,484,339	36,226	314,448,113	6
565,714		501,143	1,517,310,268	2,009,652,092	2,223,884	3,544,413,594	2,333,201	3,542,080,393	7
44,596		13,080	133,169		131	1,197,180		1,197,180	8
19,317,828	90,666,446	6,541,503	126,503,965		3,162,255	432,676,419	6,032,850	426,643,569	9
3,500,373		1,654,711	244,175,131		92,046	362,699,299		362,699,299	10
529,774		435,852	2,241,951		146,582	28,718,595		28,718,595	11
217,642		100,529	1,263,403		232,466	17,306,385		17,306,385	12
4,528,555		1,760,507	459,061,272		175,059	793,167,327	250,500	792,916,827	13
202,933,838	56,108,325	164,902,283	34,691,916		6,828,043	2,051,852,820	156,677,963	1,895,174,857	14
11,486,823	3,498,986	5,845,372	2,599,854,053		909,740	2,726,028,525	19,953,418	2,706,075,107	15
6,093,587	645,941	2,674,813	15,000		29,127	197,762,670	12,517,181	185,245,489	16
840,642		653,245	538,601		47,608	32,596,913		32,596,913	17
8,120,119		7,575,431	86,152		1,919,200	496,124,259	82,789,878	413,334,381	18
404,758		524,027	507,000		1,398,846	15,530,945	284	15,530,661	19
26,533,979	120,449,708	6,818,199	3,240,609		46,450	344,950,749	8,194,320	336,756,429	20
2,599,081	2,999,940	918,394	277,958,151		37,850,862	346,531,985	138,833	346,393,152	21
2,221,292	146,660	2,557,508	590,596,821		201,254,002	874,713,105	6,878,774	867,834,331	22
18,672,051	21,773,173	13,014,150	8,374,930	3,311,655	6,018,188	309,264,620	49,202,426	260,062,194	23
5,363,332		1,557,471	90,681		7,587,349	96,648,212	12,922,413	83,725,799	24
33,462,247	52,674,084	41,436,731	125,058,856		75,255,388	573,817,544	61,371,193	512,446,351	25
9,624,849	4,267,730	2,378,897	77,745,122		60,403	454,875,121	16,446,749	438,428,372	26
86,301		217,394	38,669,385		91,445,143	131,973,039	2,028,452	129,944,587	27
10,761,548	3,107,540	1,915,890	329,830,035		115,924	453,597,811	30,311,090	423,286,721	28
403,273,551	385,990,175	300,029,784	6,856,951,065	2,012,963,747	529,114,597	15,340,608,449	499,743,298	14,840,865,151	

(1) Includes \$121,985,122 to cover the operating loss of the Agricultural Commodities Stabilization Board.

(2) Includes \$70,611,656 in respect of the Atomic Energy of Canada Limited research program.

(3) Includes \$1,176,763,951 for subsidies and special payments to provinces.

(4) Includes \$92,086,456 for government's contribution to the Unemployment Insurance Account.

(5) Includes \$58,669,236 for additional interest in respect of the Canadian Forces Superannuation Account.

(6) Includes payments of: family and youth allowances \$614,061,341; Canada Assistance Plan \$457,125,503; Hospital Insurance and Diagnostic Services Act \$844,578,318 and Medical Care Act \$576,461,572.

(7) Includes deficits—government owned enterprises—Canadian National Railways \$24,267,741; National Harbours Board \$515,409 and the St. Lawrence Seaway Authority—Welland Canal \$8,870,087.

(8) Includes \$65,353,005 for additional interest in respect of the Public Services Superannuation Account.

(9) Includes veterans pensions \$231,376,876 and other payments to veterans and dependents \$98,453,159.

Summary of Appropriations, Expenditures and Unexpended Balances by Departments for the Fiscal Year ended March 31, 1972

Section (Volume II)	Department	Appropriations	Expenditures	Unexpended Balances	
				Lapsed	Carried forward ⁽¹⁾
		\$	\$	\$	\$
1	Agriculture.....	(2)328,548,389	286,095,584	16,452,805	26,000,000
2	Communications.....	23,518,952	21,674,219	1,844,733	
3	Consumer and Corporate Affairs.....	25,570,757	23,945,624	1,625,133	
4	Energy, Mines and Resources.....	178,093,378	175,580,401	2,512,977	
5	Environment.....	204,646,094	200,723,618	3,922,476	
6	External Affairs.....	(3)338,170,728	314,448,113	889,212	22,833,403
7	Finance.....	(4)3,546,418,766	3,542,080,393	4,338,373	
8	Governor General and Lieutenant-Governors.....	1,273,737	1,197,180	76,557	
9	Indian Affairs and Northern Development.....	(5)432,493,906	426,643,569	3,532,922	2,317,415
10	Industry, Trade and Commerce.....	446,931,428	362,699,299	16,232,129	68,000,000
11	Justice.....	29,449,893	28,718,595	731,298	
12	Labour.....	18,802,422	17,306,385	1,496,037	
13	Manpower and Immigration.....	(6)868,593,539	792,916,827	75,676,712	
14	National Defence.....	1,900,145,149	1,895,174,857	4,970,292	
15	National Health and Welfare.....	2,709,816,507	2,706,075,107	3,741,400	
16	National Revenue.....	187,398,188	185,245,489	2,152,699	
17	Parliament.....	35,020,652	32,596,913	2,423,739	
18	Post Office.....	418,631,832	413,334,381	5,297,451	
19	Privy Council.....	16,551,520	15,530,661	1,020,859	
20	Public Works.....	339,720,141	336,756,429	2,963,712	
21	Regional Economic Expansion.....	374,499,850	346,393,152	28,106,698	
22	Secretary of State.....	(7)869,974,338	867,834,331	2,069,514	70,493
23	Solicitor General.....	265,816,626	260,062,194	5,754,432	
24	Supply and Services.....	84,800,306	83,725,799	1,074,507	
25	Transport.....	534,653,570	512,446,351	22,207,219	
26	Treasury Board.....	496,296,096	438,428,372	57,867,724	
27	Urban Affairs and Housing.....	133,452,064	129,944,587	3,507,477	
28	Veterans Affairs.....	443,617,090	423,286,721	20,330,369	
		15,252,905,918	14,840,865,151	292,819,456	119,221,311

⁽¹⁾ Available for expenditure in subsequent fiscal years: Department of Agriculture vote 15, 1970-71 \$26,000,000; Department of External Affairs vote 20, 1971-72 \$22,833,403; Department of Indian Affairs and Northern Development vote 30, 1970-71 \$2,317,415; Department of Industry, Trade and Commerce vote 29b, 1971-72 \$68,000,000; Department of Secretary of State vote 2b, 1969-70 \$70,493.

⁽²⁾ Includes \$10,000,000 carried forward from vote 15, Department of Agriculture 1970-71 appropriations.

⁽³⁾ Includes \$5,556,170 carried forward from vote 20, Department of External Affairs 1970-71 appropriations.

⁽⁴⁾ Includes \$2,800,000 carried forward from vote 11a, Department of Finance 1970-71 appropriations.

⁽⁵⁾ Includes \$962,343 carried forward from vote 35, Department of Indian Affairs and Northern Development 1970-71 appropriations.

⁽⁶⁾ Includes \$28,419,915 carried forward from vote 7b (formerly Department of Labour 1970-71) and \$15,404 carried forward from vote 10, Department of Manpower and Immigration 1970-71 appropriations.

⁽⁷⁾ Includes \$217,153 carried forward from vote 2b and \$9,844,894 carried forward from vote 22a, Department of Secretary of State 1970-71 appropriations.

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the expenditures as set forth in the above statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1972.

A. M. HENDERSON
Auditor General.

Expenditure by Departments and Agency and by Type of Expenditure for 1970-71 and 1971-72

(in millions of dollars)

Department or Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1970-71	1971-72	1970-71	1971-72	1970-71	1971-72	1970-71	1971-72
Agriculture—								
Department.....	104.3	119.5	7.4	6.3	135.5	130.3	247.2	256.1
Canadian Dairy Commission.....	0.5	0.5					0.5	0.5
Canadian Livestock Feed Board.....	0.3	0.4			20.4	20.2	20.7	20.6
Farm Credit Corporation.....	8.6	8.9					8.6	8.9
	113.7	129.3	7.4	6.3	155.9	150.5	277.0	286.1
Communications.....	8.7	13.6	4.6	7.5	0.6	0.6	13.9	21.7
Consumer and Corporate Affairs—								
Department.....	17.6	21.7	0.4	0.4	0.1	0.2	18.1	22.3
Prices and Incomes Commission.....	2.0	1.6	0.1				2.1	1.6
	19.6	23.3	0.5	0.4	0.1	0.2	20.2	23.9
Energy, Mines and Resources—								
Department.....	47.0	55.2	3.9	9.9	19.5	18.1	70.4	83.2
Atomic Energy Control Board.....	0.6	0.7			7.1	11.7	7.7	12.4
Atomic Energy of Canada Limited.....	69.0	77.1					69.0	77.1
National Energy Board.....	2.4	2.9					2.4	2.9
	119.0	135.9	3.9	9.9	26.6	29.8	149.5	175.6
Environment.....	122.9	158.2	27.7	38.8	6.1	3.7	156.7	200.7
External Affairs—								
Department.....	48.2	68.4	6.8	8.7	16.3	18.2	71.3	95.3
Canadian International Development Agency.....	7.6	9.1	0.4		201.8	209.5	209.8	218.6
International Joint Commission.....	0.5	0.6					0.5	0.6
	56.3	78.1	7.2	8.7	218.1	227.7	281.6	314.5
Finance—								
Department.....	1,828.6	2,018.9	0.3	0.4	1,306.1	1,517.4	3,135.0	3,536.7
Auditor General.....	3.1	3.9					3.1	3.9
Insurance.....	1.0	1.1					1.0	1.1
Tariff Board.....	0.4	0.4					0.4	0.4
	1,833.1	2,024.3	0.3	0.4	1,306.1	1,517.4	3,139.5	3,542.1
Governor General and Lieutenant-Governors.....	1.1	1.1	0.1			0.1	1.2	1.2
Indian Affairs and Northern Development.....	166.2	195.2	85.1	104.9	99.4	126.4	350.7	426.5
Northern Canada Power Commission.....		0.1						0.1
	166.2	195.3	85.1	104.9	99.4	126.4	350.7	426.6
Industry, Trade and Commerce—								
Department.....	51.4	48.9	1.0	0.5	159.2	243.6	211.6	293.0
Statistics Canada.....	38.6	68.0	0.4	1.2			39.0	69.2
Standards Council of Canada.....						0.5		0.5
	90.0	116.9	1.4	1.7	159.2	244.1	250.6	362.7
Justice.....	20.3	25.4	0.1	0.5	2.3	2.4	22.7	28.3
Tax Review Board.....	0.4	0.4					0.4	0.4
	20.7	25.8	0.1	0.5	2.3	2.4	23.1	28.7
Labour.....	13.0	15.9	0.1	0.1	0.4	1.3	13.5	17.3
Manpower and Immigration—								
Department.....	227.4	276.7	0.7	0.9	342.0	341.0	570.1	618.6
Immigration Appeal Board.....	0.7	0.9					0.7	0.9
Unemployment Insurance Commission.....	53.1	55.1	0.3	0.3	124.6	118.0	178.0	173.4
	281.2	332.7	1.0	1.2	466.6	459.0	748.8	792.9
National Defence—								
Department.....	1,555.8	1,648.0	224.6	209.8	35.3	34.7	1,815.7	1,892.5
Defence Construction (1951) Limited.....	2.2	2.7					2.2	2.7
	1,558.0	1,650.7	224.6	209.8	35.3	34.7	1,817.9	1,895.2
National Health and Welfare—								
Department.....	80.2	97.8	7.7	7.9	2,215.7	2,564.3	2,303.6	2,670.0
Medical Research Council.....	0.4	0.5			34.0	35.6	34.4	36.1
	80.6	98.3	7.7	7.9	2,249.7	2,599.9	2,338.0	2,706.1
National Revenue—								
Customs and Excise.....	73.6	83.3	0.9	1.6			74.5	84.9
Taxation.....	81.6	98.7	2.4	1.7			84.0	100.4
	155.2	182.0	3.3	3.3			158.5	185.3
Parliament—								
The Senate.....	5.0	5.4		0.1		0.2	5.0	5.7
House of Commons.....	20.5	24.8	0.4	0.5	0.1	0.4	21.0	25.7
Library of Parliament.....	0.9	1.2	0.1		0.2		1.2	1.2
	26.4	31.4	0.5	0.6	0.3	0.6	27.2	32.6
Post Office.....	363.8	405.7	4.8	7.5		0.1	368.6	413.3

Expenditure by Departments and Agency and by Type of Expenditure—Concluded

Department or Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1970-71	1971-72	1970-71	1971-72	1970-71	1971-72	1970-71	1971-72
Privy Council—								
Privy Council Office.....	6.6	7.6	0.1	0.4	0.5	0.5	7.2	8.5
Chief Electoral Officer.....	1.2	1.2					1.2	1.2
Commissioner of Official Languages.....	0.4	0.9					0.4	0.9
Economic Council of Canada.....	1.7	2.1					1.7	2.1
Public Service Staff Relations Board.....	1.3	1.5					1.3	1.5
Science Council of Canada.....	1.2	1.3					1.2	1.3
	12.4	14.6	0.1	0.4	0.5	0.5	13.0	15.5
Public Works.....	170.6	194.2	118.4	140.3	41.6	2.3	330.6	336.8
Regional Economic Expansion—								
Department.....	22.0	26.3	4.4	4.4	234.1	277.9	260.5	308.6
Cape Breton Development Corporation.....	37.3	37.8					37.3	37.8
	59.3	64.1	4.4	4.4	234.1	277.9	297.8	346.4
Secretary of State—								
Department.....	18.0	34.2	0.4	0.6	449.8	564.2	468.2	599.0
Canada Council.....					24.2	26.3	24.2	26.3
Canadian Broadcasting Corporation.....	166.0	181.0					166.0	181.0
Canadian Film Development Corporation.....	1.0	1.8					1.0	1.8
Canadian Radio-Television Commission.....	3.2	4.5	0.1	0.2			3.3	4.7
Company of Young Canadians.....	1.9	1.9					1.9	1.9
National Arts Centre Corporation.....	2.6	3.0					2.6	3.0
National Film Board.....	10.4	12.0					10.4	12.0
National Library.....	2.4	3.6	0.1	0.1			2.5	3.7
National Museums of Canada.....	8.0	10.6	0.2	0.5		0.1	8.2	11.2
Public Archives.....	3.6	3.6	0.1	0.1			3.7	3.7
Public Service Commission.....	15.3	18.9	0.5	0.5			15.8	19.4
Office of the Representation Commissioner.....	0.1	0.1					0.1	0.1
	232.5	275.2	1.4	2.0	474.0	590.6	707.9	867.8
Solicitor General—								
Department.....	1.4	1.7		0.1			1.4	1.8
Correctional Services.....	60.4	70.9	14.1	14.3	0.6	0.4	75.1	85.6
Royal Canadian Mounted Police.....	125.6	144.1	13.3	20.6	7.4	8.0	146.3	172.7
	187.4	216.7	27.4	35.0	8.0	8.4	222.8	260.1
Supply and Services—								
Department.....	60.9	68.2	1.3	1.5	0.1	0.1	62.3	69.8
Canadian Arsenals Limited.....	1.5	1.8		0.1			1.5	1.9
Canadian Commercial Corporation.....	3.9	3.9					3.9	3.9
Information Canada.....	6.3	8.0	0.6	0.1			6.9	8.1
	72.6	81.9	1.9	1.7	0.1	0.1	74.6	83.7
Transport—								
Department.....	212.8	237.1	65.9	100.3	11.6	11.2	290.3	348.6
Canadian National Railways.....					29.7	24.3	29.7	24.3
Canadian Transport Commission.....	7.2	7.8	0.1		110.1	113.9	117.5	121.7
National Harbours Board.....	0.5	0.5	2.0	3.2			2.5	3.7
The St. Lawrence Seaway Authority.....	10.1	13.5					10.1	13.5
Atlantic Pilotage Authority.....		0.2						0.2
Great Lakes Pilotage Authority.....		0.2						0.2
Laurentian Pilotage Authority.....		0.2						0.2
Pacific Pilotage Authority.....		0.1						0.1
	230.6	259.6	68.0	103.5	151.5	149.4	450.1	512.5
Treasury Board—								
Department.....	338.9	305.6		0.5	1.6	1.5	340.5	307.6
National Research Council.....	46.6	48.7	4.7	6.1	71.6	76.0	122.9	130.8
	385.5	354.3	4.7	6.6	73.2	77.5	463.4	438.4
Urban Affairs and Housing—								
Department.....		1.9						1.9
Central Mortgage and Housing Corporation.....	44.5	43.6			2.5	38.6	47.0	82.2
National Capital Commission.....	11.3	12.3			17.1	33.5	28.4	45.8
	55.8	57.8			19.6	72.1	75.4	129.9
Veterans Affairs.....	79.3	88.5	7.5	4.9	323.2	329.9	410.0	423.3
Total, All Departments and Agencies.....	6,515.5	7,225.4	614.1	708.3	6,052.5	6,907.2	13,182.1	14,840.9

Details of Budgetary Expenditure by Function

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)		Fiscal year ended March 31		Increase or decrease (-)
	1971	1972			1971	1972	
General government services—				Economic development and support—			
Legislation and administration—				Concluded			
Legislative.....	31.6	37.8	6.2	General research—			
Executive.....	27.7	29.4	1.7	Social science research.....	56.7	87.9	31.2
Collection of taxes and duties....	159.3	186.1	26.8	Physical science research.....	123.2	134.7	11.5
National capital region.....	28.4	45.8	17.4		179.9	222.6	42.7
Other legislation and administra- tion.....	66.7	81.5	14.8	Regional development.....	319.8	379.5	59.7
	313.7	380.6	66.9	Other economic development and support.....	24.2	40.8	16.6
Protection of persons and proper- ty—					1,856.9	2,167.3	310.4
Justice.....	16.7	20.5	3.8	Health and welfare—			
Correctional services.....	76.5	87.4	10.9	Health—			
Police protection.....	144.0	172.7	28.7	Public health.....	25.4	23.5	-1.9
Consumer services.....	24.8	31.0	6.2	Medical care.....	472.4	649.6	177.2
Other protection of persons and property.....	3.5	4.9	1.4	Hospital care.....	739.3	844.6	105.3
	265.5	316.5	51.0	Other health.....	10.0	16.5	6.5
	579.2	697.1	117.9		1,247.1	1,534.2	287.1
Foreign affairs—				Income maintenance—			
External relations—				Payments to families.....	621.4	616.3	-5.1
Diplomatic relations.....	71.2	77.1	5.9	Payments to unemployed.....	178.0	173.4	-4.6
Contributions to international organizations.....	45.7	18.2	-27.5		799.4	789.7	-9.7
Assistance to developing countries	116.9	95.3	-21.6	Social assistance—			
	164.7	218.7	54.0	Canada assistance plan.....	391.6	457.1	65.5
	281.6	314.0	32.4	Aid to handicapped.....	10.3	11.2	0.9
Defence.....	1,773.2	1,898.4	125.2	Other social assistance.....	14.4	21.5	7.1
Transportation and communications—					416.3	489.8	73.5
Air transport.....	124.4	161.3	36.9	Veterans benefits.....	409.9	423.3	13.4
Water transport.....	144.2	161.7	17.5	Indians and Eskimos.....	265.3	303.4	38.1
Rail transport.....	109.4	102.9	-6.5	Housing and urban renewal.....	47.0	84.1	37.1
Road transport.....	72.0	35.2	-36.8	Other health and welfare.....	6.3	8.7	2.4
Postal services.....	368.6	413.3	44.7		3,191.3	3,633.2	441.9
Telecommunications.....	13.9	21.7	7.8	Education assistance—			
Other transportation and commu- nications.....	107.1	127.2	20.1	Post-secondary education.....	388.6	450.9	62.3
	939.6	1,023.3	83.7	Other education.....	74.3	110.4	36.1
Economic development and support—					462.9	561.3	98.4
Primary industry—				Culture and recreation—			
Agriculture.....	331.6	386.1	54.5	Archives, galleries, theatres, etc....	15.8	20.5	4.7
Fisheries.....	53.2	62.9	9.7	Parks, historic sites and other rec- reational areas.....	38.3	55.1	16.8
Forestry.....	23.2	15.6	-7.6	Film, radio and television.....	179.7	197.7	18.0
Minerals.....	36.8	47.4	10.6	Other culture and recreation.....	29.3	74.7	45.4
Water resources.....	51.5	60.8	9.3		263.1	348.0	84.9
Energy.....	85.0	98.6	13.6	Fiscal transfer payments—			
Other primary industry.....	10.1	34.8	24.7	Statutory subsidies to provincial governments.....	31.8	33.8	2.0
	591.4	706.2	114.8	Revenue equalization payments....	987.4	1,118.4	131.0
Secondary industry.....	106.2	154.8	48.6	Other fiscal transfer payments.....	209.7	273.4	63.7
Service industry.....	11.2	11.6	0.4		1,228.9	1,425.6	196.7
Foreign trade.....	45.2	23.1	-22.1	Public debt.....	1,920.3	2,009.7	89.4
Labour force—				Internal overhead expenses—			
Working conditions.....	9.4	11.9	2.5	Government support services.....	401.3	460.5	59.2
Training.....	462.2	488.9	26.7	Contribution to employee pension and medical plans.....	218.8	302.5	83.7
Immigration.....	27.1	26.9	-0.2	Contingencies vote.....	65.0		-65.0
Other labour force.....	80.3	101.0	20.7		685.1	763.0	77.9
	579.0	628.7	49.7	Grand total.....	13,182.1	14,840.9	1,658.8

Summary of Revenue by Main Classification and Departments for the Fiscal Year ended March 31, 1972

Section (Volume II) Department	Tax revenue	Return on investments	Bullion and coinage	Postal revenue
	\$	\$	\$	\$
1 Agriculture.....		74,446,978		
2 Communications.....		2,107,915		
3 Consumer and Corporate Affairs.....				
4 Energy, Mines and Resources.....		4,161,940		
5 Environment.....		846,986		
6 External Affairs.....		1,893,136		
7 Finance.....	392,358	564,080,543	23,549,984	
9 Indian Affairs and Northern Development.....		7,196,038		
10 Industry, Trade and Commerce.....		24,434,468		
11 Justice.....				
12 Labour.....		855		
13 Manpower and Immigration.....		276,080		
14 National Defence.....		1,087,514		
15 National Health and Welfare.....				
16 National Revenue.....	12,561,525,164	77,471		
17 Parliament.....				
18 Post Office.....		12		403,791,138
19 Privy Council.....				
20 Public Works.....				
21 Regional Economic Expansion.....		15,414,764		
22 Secretary of State.....		8,510,322		
23 Solicitor General.....		404,624		
24 Supply and Services.....		3,224,880		
25 Transport.....		77,072,360		
26 Treasury Board.....				
27 Urban Affairs and Housing.....		324,257,953		
28 Veterans Affairs.....		23,736,271		
	12,561,917,522	1,133,231,110	23,549,984	403,791,138

Privileges licences and permits	Proceeds from sales	Services and service fees	Refunds of previous years' expenditure	Miscellaneous	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	
264,454	2,009,604	9,381,393	72,107	88,608	86,263,144	1
	3		42,349	148	2,150,415	2
7,897,508	43	3,088,628	5,918	539,666	11,531,763	3
925,569	92,819	24,427	191,395	18,375	5,414,525	4
1,529,877	1,458,027	282,806	171,814	117,387	4,406,897	5
224,088	1,081	312,039	229,033	310,078	2,969,455	6
	6	602,566	448,565	3,433,267	592,507,289	7
8,393,214	667,143	150,394	499,993	733,119	17,639,901	9
		80,733	1,005,242	377,433	25,897,876	10
	1,488	40,284	21,536	201,851	265,159	11
	1,830	4,159	27,387	103,960	138,191	12
11,101	14,078	31,242	972,210	694,037	1,998,748	13
			3,027,938	501,607	4,617,059	14
14,105		615	695,811	1,163,544	1,874,075	15
82,046	486,456	445,934	75,091	6,336,035	12,569,028,197	16
8,483		2,382	49,590	28,897	89,352	17
			91,099	37,407	403,919,656	18
			6,860	8,139	14,999	19
6,099,043	64,040	1,697,201	852,959	826,288	9,539,531	20
1,492,536	169,240	1,197,428	2,889,682	547,872	21,711,522	21
773,764	18,029	54,413	319,197	84,689	9,760,414	22
62,451	289,821	34,532	322,592	197,783	1,311,803	23
85,524	7,935,937	432,128	92,192	629,548	12,400,209	24
463,023	97,676		1,755,591	2,076,569	81,465,219	25
			213,023	112	213,135	26
	2,370,230		2,977,070	1,463,429	331,068,682	27
			4,425,557	198,726	28,360,554	28
28,326,786	15,677,551	17,863,304	21,481,801	20,718,574	14,226,557,770	

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the revenue set forth in the above Statement have been examined under my direction and, subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1972.

A. M. HENDERSON,
Auditor General.

Appropriations and Expenditures by Departments for the Fiscal Year Ended March 31, 1972

(with comparative expenditures for the preceding fiscal year)

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
AGRICULTURE					
Details of expenditure and revenue are given in volume II					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures and contributions..	\$13,789,000 00			
	1a.....	1,229,500 00			
	Transfer from Treasury Board Vote 5				
	contingencies.....	47,280 00			
		15,065,780 00	15,013,401 21	52,378 79	10,943,430 48
Stat.	Minister of Agriculture—Salary and motor car allowance..	16,999 92	16,999 92		16,999 92
	Expenditures from appropriations not required for 1971-72....	15,082,779 92	15,030,401 13	52,378 79	15,593 38
					10,976,023 78
RESEARCH PROGRAM					
5	Program expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions.....	\$49,140,000 00			
	5a.....	1,548,300 00			
	Transfer from Treasury Board Vote 5				
	contingencies.....	318,025 00			
		51,006,325 00	50,726,390 49	279,934 51	47,753,267 72
PRODUCTION AND MARKETING PROGRAM					
10	Operating expenditures and authority to spend revenue received during the year.....	\$22,418,000 00			
	10a.....	493,500 00			
	Transfer from Treasury Board Vote 5				
	contingencies.....	43,960 00			
		22,955,460 00	21,755,047 34	1,200,412 66	20,011,215 00
15	The grants listed in the Estimates and contributions, including authority to make wheat acreage reduction payments out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as the payments made therefrom pursuant to that Vote in fiscal year 1970-71; and to authorize further related payments out of the reserve in accordance with commitments made pursuant to that Vote on the prescribed acreage referred to in that Vote in respect of which wheat acreage reduction payments are made in the 1970-71 or 1971-72 fiscal years and to further provide that any such payments to members of the Senate or House of Commons shall not render such members ineligible to sit in the Senate or House of Commons.....	\$131,177,900 00			
	15a.....	950,000 00			
	15b.....	21,153,000 00			
	Unexpended balance carried forward from Vote 15 (1970-71 appropriations)	10,000,000 00			
		163,280,900 00	125,124,309 94	*38,156,590 06	130,791,794 29
Stat.	Contributions to the provinces under the Crop Insurance Act.....	3,157,766 78	3,157,766 78		2,898,210 04
		189,394,126 78	150,037,124 06	39,357,002 72	153,701,219 33
HEALTH OF ANIMALS PROGRAM					
20	Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year	\$27,426,000 00			
	20a.....	394,300 00			
	Transfer from Treasury Board Vote 5				
	contingencies.....	20,640 00			
		27,840,940 00	27,262,962 17	577,977 83	24,028,311 53

*Includes \$26,000,000 00 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
AGRICULTURE—Concluded				
Department—Concluded				
CANADIAN GRAIN COMMISSION PROGRAM				
25 Program expenditures, contributions and authority to purchase and sell screenings.....	\$13,016,000 00			
25a.....	140,700 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,720 00			
	13,158,420 00	12,975,515 10	182,904 90	10,657,410 31
Stat. Salaries of the Commissioners.....	80,172 29	80,172 29		60,961 44
Stat. Write-off of active assets.....	185 32	185 32		
	13,238,777 61	13,055,872 71	182,904 90	10,718,371 75
	296,562,949 31	256,112,750 56	40,450,198 75	247,177,194 11
Canadian Dairy Commission				
30 Program expenditures.....	\$ 529,000 00			
30a.....	8,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	3,440 00			
	540,440 00	534,924 21	5,515 79	452,576 89
Canadian Livestock Feed Board				
35 Operating expenditures.....	445,000 00	370,923 65	74,076 35	329,758 57
40 Contributions.....	21,800,000 00	20,191,985 53	1,608,014 47	20,443,505 61
	22,245,000 00	20,562,909 18	1,682,090 82	20,773,264 18
Farm Credit Corporation				
45 Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1972.....	9,200,000 00	8,885,000 00	315,000 00	8,602,710 65
Total.....	328,548,389 31	286,095,583 95	42,452,805 36	277,005,745 83
COMMUNICATIONS				
<i>Details of expenditure and revenue are given in volume II</i>				
1 Operating expenditures, the grants listed in the Estimates and contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences.....	\$14,683,000 00			
1a.....	504,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	385,935 00			
	15,572,935 00			
Less transfer to Vote 5.....	616,000 00			
	14,956,935 00	14,207,968 84	748,966 16	9,259,940 17
5 Capital expenditures.....	\$ 7,750,000 00			
5b To authorize the transfer of \$616,000 from Communications Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	184,000 00			
Transfer from Vote 1.....	616,000 00			
	8,550,000 00	7,454,232 89	1,095,767 11	4,619,896 79
Stat. Minister of Communications—Salary and motor car allowance.....	12,017 06	12,017 06		16,999 92
Expenditures from appropriations not required for 1971-72.....				150 00
Total.....	23,518,952 06	21,674,218 79	1,844,733 27	13,896,986 88

Appropriations and Expenditures by Departments—Continued

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
CONSUMER AND CORPORATE AFFAIRS					
Details of expenditure and revenue are given in volume II					
Department					
ADMINISTRATION AND INFORMATION SERVICES PROGRAM					
1	Program expenditures.....	\$ 2,655,000 00			
	1b.....	78,000 00			
	Transfer from Treasury Board Vote 5				
	contingencies.....	5,720 00			
		2,738,720 00	2,662,634 16	76,085 84	1,808,652 84
Stat.	Minister of Consumer and Corporate Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		2,755,719 92	2,679,634 08	76,085 84	1,825,652 76
CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grants listed in the Estimates.....	\$ 8,777,000 00			
	5a.....	60,000 00			
	Transfer from Treasury Board Vote 5				
	contingencies.....	176,440 00			
		9,013,440 00	8,811,314 53	202,125 47	7,451,196 69
CORPORATE AFFAIRS PROGRAM					
10	Program expenditures and the grant listed in the Estimates	9,204,000 00	8,668,249 21	535,750 79	7,234,260 12
Stat.	Refunds of amounts credited to revenue in previous years.	15,596 58	15,596 58		20,017 26
		9,219,596 58	8,683,845 79	535,750 79	7,254,277 38
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of investigation and research—Operating expenditures.....	2,370,000 00	2,058,156 25	311,843 75	1,533,006 87
20	Restrictive trade practices commission—Operating expenditures.....	236,000 00	91,204 96	144,795 04	86,771 36
		2,606,000 00	2,149,361 21	456,638 79	1,619,778 23
		23,594,756 50	22,324,155 61	1,270,600 89	18,150,905 06
Prices and Incomes Commission					
25	Program expenditures.....	1,976,000 00	1,621,468 11	354,531 89	2,068,527 82
	Total.....	25,570,756 50	23,945,623 72	1,625,132 78	20,219,432 88
ENERGY, MINES AND RESOURCES					
Details of expenditure and revenue are given in volume II					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 7,451,000 00			
	1a.....	25,000 00			
	1b To authorize the transfer of \$98,899 from Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfer from Vote 5.....	98,899 00			
	Transfer from Treasury Board Vote 5				
	contingencies.....	265,500 00			
		7,840,400 00	7,814,181 51	26,218 49	7,617,285 78
Stat.	Minister of Energy, Mines and Resources—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		7,857,399 92	7,831,181 43	26,218 49	7,634,285 70

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
ENERGY, MINES AND RESOURCES—Continued				
Department—Continued				
MINERAL AND ENERGY RESOURCES PROGRAM				
5 Program expenditures, the grants listed in the Estimates and contributions.....	\$27,055,000 00			
5a To extend the purposes of Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1971 to include payments in the amount of \$500,000 to Thorburn Mining Limited, in accordance with terms and conditions prescribed by the Governor in Council, pursuant to an agreement between Her Majesty in right of Canada, Her Majesty in right of Nova Scotia and Thorburn Mining Limited in respect of the McBean Mine in Pictou County, Nova Scotia, and to authorize the Cape Breton Development Corporation to assist Thorburn Mining Limited in the management and operation of the said mine and to provide a further amount of.....	2,931,000 00			
5b.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	193,000 00			
	30,179,001 00			
Less transfers to:				
Vote 1.....	\$ 98,899 00			
Vote 20.....	109,700 00			
	208,599 00			
Stat. Payments under the Emergency Gold Mining Assistance Act.....	29,970,402 00	28,517,571 67	1,452,830 33	24,720,992 99
Stat. Payments to New Brunswick for rationalization of the Minto coal fields.....	12,630,422 53	12,630,422 53		13,070,583 12
Expenditures from appropriations not required for 1971-72..	4,050,000 00	4,050,000 00		4,050,000 00
	46,650,824 53	45,197,994 20	1,452,830 33	41,842,576 11
EARTH SCIENCES PROGRAM				
15 Operating expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions.....	\$20,919,000 00			
15a.....	2,199,500 00			
Transfer from Treasury Board Vote 5 contingencies.....	213,054 00			
	23,331,554 00			
Less transfer to Vote 20.....	19,300 00			
	23,312,254 00	22,720,320 88	591,933 12	19,213,032 47
20 Capital expenditures.....	\$ 5,666,000 00			
20a.....	504,500 00			
20b To authorize the transfer of \$109,700 from Energy, Mines and Resources Vote 5 and \$19,300 from Energy, Mines and Resources Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	1,221,000 00			

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
ENERGY, MINES AND RESOURCES—Concluded				
Department—Concluded				
EARTH SCIENCES PROGRAM—Concluded				
Transfers from:				
Vote 5.....	\$ 109,700 00			
Vote 15.....	19,300 00			
	7,520,500 00	7,514,364 00	6,136 00	1,714,682 66
	30,832,754 00	30,234,684 88	598,069 12	20,927,715 13
	85,340,978 45	83,263,860 51	2,077,117 94	70,404,576 94
Atomic Energy Control Board				
25 Operating expenditures.....	912,000 00	697,852 07	214,147 93	597,397 65
30 The grants listed in the Estimates.....	\$ 8,095,000 00			
30a.....	3,625,000 00			
	11,720,000 00	11,720,000 00		7,100,000 00
	12,632,000 00	12,417,852 07	214,147 93	7,697,397 65
Atomic Energy of Canada Limited				
NUCLEAR RESEARCH AND UTILIZATION PROGRAM				
35 Operating expenditures.....	70,632,000 00	70,611,656 00	20,344 00	63,857,210 50
40 Capital expenditures.....	6,436,000 00	6,436,000 00		5,131,000 00
	77,068,000 00	77,047,656 00	20,344 00	68,988,210 50
National Energy Board				
65 Program expenditures and the grant listed in the Estimates.....	\$ 2,684,000 00			
65a.....	368,400 00			
	3,052,400 00	2,851,032 72	201,367 28	2,397,635 52
Total.....	178,093,378 45	175,580,401 30	2,512,977 15	149,487,820 61
ENVIRONMENT				
<i>Details of expenditure and revenue are given in volume II</i>				
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$ 4,889,000 00			
1a.....	1,504,000 00			
1b To authorize the transfer of \$914,999 from Environment Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 15.....	914,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	277,000 00			
	7,585,000 00	7,579,596 77	5,403 23	3,376,165 64
Stat. Minister of the Environment—Salary and motor car allow- ance.....	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years	2,043 70	2,043 70		
	7,604,043 62	7,598,640 39	5,403 23	3,393,165 56
ENVIRONMENTAL QUALITY PROGRAM				
5 Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Board may determine; operating expenditures including recoverable expend- itures incurred in respect of the Saskatchewan-Nelson Basin Board; recoverable expenditures incurred in re- spect of Regional Water Resources Planning Investiga- tions and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of the Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year.....	\$72,735,000 00			
5a.....	6,620,800 00			

Appropriations and Expenditures by Departments—Continued

Vote				
	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
ENVIRONMENT—Concluded				
ENVIRONMENTAL QUALITY PROGRAM—Concluded				
Transfer from Treasury Board Vote 5 contingencies.....	3,329,741 00			
	82,685,541 00			
Less transfer to Vote 10.....	599,999 00			
	82,085,542 00	80,417,483 29	1,668,058 71	78,183,016 30
10 Capital expenditures including authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys and payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$21,899,000 00			
10a.....	2,240,300 00			
10b To authorize the transfer of \$599,999 from Environment Vote 5, and \$300,000 from Environment Vote 15, Appropriation Act No. 3, 1971, for the purposes of this Vote.....	1 00			
Transfers from:				
Vote 5.....	599,999 00			
Vote 15.....	300,000 00			
	25,039,300 00	24,935,653 92	103,646 08	20,172,048 72
15 The grants listed in the Estimates and contributions.....	\$ 6,095,550 00			
15a.....	226,000 00			
15b.....	1 00			
	6,321,551 00			
Less transfers to:				
Vote 1.....	\$ 914,999 00			
Vote 10.....	300,000 00			
Vote 20.....	1,009,999 00			
	2,224,998 00	4,096,553 00	3,477,942 41	618,610 59
	111,221,395 00	108,831,079 62	2,390,315 38	6,140,326 93
				104,495,391 95
RENEWABLE RESOURCES PROGRAM				
20 Operating expenditures, the grants listed in the Estimates and contributions, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the shares of international fisheries commissions of joint cost projects, and to spend revenue received during the year.....	\$ 66,113,000 00			
20a.....	3,596,950 00			
20b To authorize the transfer of \$1,009,999 from Environment Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 15.....	1,009,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,202,605 00			
	71,922,555 00	71,184,274 14	738,280 86	41,121,108 75
25 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$ 7,352,000 00			
25a.....	5,396,100 00			
25b.....	1,150,000 00			
	13,898,100 00	13,109,623 94	788,476 06	7,561,380 00
Expenditures from appropriations not required for 1971-72..	85,820,655 00	84,293,898 08	1,526,756 92	100,000 00
				48,782,488 75
Total.....	204,646,093 62	200,723,618 09	3,922,475 53	156,671,046 26

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
EXTERNAL AFFAIRS					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), Secretaries and staff of such officials; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$69,782,317 00			
	1a.....	333,427 00			
	Transfer from Treasury Board Vote 5 contingencies.....	17,550 00			
		70,133,294 00			
	Less transfers to:				
	Vote 5.....	\$210,999 00			
	Vote 10.....	35,299 00			
		246,298 00			
		69,886,996 00	68,417,402 35	1,469,593 65	48,179,477 25
5	Capital expenditures.....	\$ 8,442,000 00			
	5b To authorize the transfer of \$210,999 from External Affairs Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfer from Vote 1.....	210,999 00			
		8,653,000 00	8,652,535 46	464 54	6,781,100 86
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1971 which is \$16,506,000 00				
	10a The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1971 which is	773,252 00			
	10b To authorize the transfer of \$35,299 from External Affairs Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote and to authorize the payment of assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in currencies of countries indicated notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1972, which is.....	1 00			
	Transfer from Vote 1.....	35,299 00			
		17,314,552 00	18,179,643 08	(865,091 08)	16,203,826 74

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
EXTERNAL AFFAIRS—Concluded					
Department—Concluded					
Stat.	Secretary of State for External Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act and Pensions.....	45,255 52	45,255 52		51,106 94
Stat.	Refunds of amounts credited to revenue in previous years..	89 88	89 88		216 57
	<i>Expenditures from appropriations not required for 1971-72..</i>				10,300 00
		95,916,893 32	95,311,926 21	604,967 11	71,243,028 28
Canadian International Development Agency					
15	Operating expenditures.....	\$ 9,069,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	89,365 00			
		9,158,365 00	9,156,737 10	1,627 90	8,039,640 05
20	The grants listed in the Estimates and contributions.....	\$192,971,000 00			
	20a.....	22,000,000 00			
	20b.....	12,000,000 00			
	Unexpended balance carried forward from Vote 20 (1970-71 appropriations)	5,556,170 12			
		232,527,170 12	209,458,117 93	*23,069,052 19	201,803,414 15
		241,685,535 12	218,614,855 03	23,070,680 09	209,843,054 20
International Joint Commission					
30	Salaries and expenses of the Canadian section and the expenses of studies, surveys and investigations by the Commission in Canada.....	\$ 555,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	13,300 00			
		568,300 00	521,331 77	46,968 23	499,250 72
	Total.....	338,170,728 44	314,448,113 01	23,722,615 43	281,585,333 20
FINANCE					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
FINANCIAL AND ECONOMIC POLICIES PROGRAM					
1	Program expenditures, including administration of the guaranteed loans acts and the Inspector General of Banks' Office.....	\$ 6,955,000 00			
	1a.....	715,400 00			
	1b.....	66,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	54,841 00			
		7,791,241 00	7,765,512 91	25,728 09	5,731,182 56
	Transfer from Treasury Board Vote 5 contingencies—To reimburse the Bank of Canada for an erroneous payment by a redemption agent for Canada Savings Bonds authorized by T.B. 709150 dated January 6, 1972.....	3,465 00	3,465 00		
Stat.	Minister of Finance—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Payment of liabilities previously transferred to revenue.....	132,927 58	132,927 58		119,914 68
Stat.	Federal Court awards.....	2,241 21	2,241 21		
	<i>Expenditures from appropriations not required for 1971-72..</i>				7 50
		7,946,874 71	7,921,146 62	25,728 09	5,868,104 66
MUNICIPAL GRANTS PROGRAM					
10	Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to Provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act.....	58,975,000 00	57,188,421 30	1,786,578 70	54,060,377 66

*Includes \$22,833,403 05 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
FINANCE—Continued				
Department—Concluded				
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premiums and commissions.....	2,005,053,072 08	2,005,053,072 08		1,818,698,142 47
Stat. Servicing costs and cost of issuing new loans.....	4,599,020 50	4,599,020 50		4,145,698 05
	2,009,652,092 58	2,009,652,092 58		1,822,843,840 52
PREMIUM, DISCOUNT AND EXCHANGE				
Stat. Premium, discount and exchange.....	1,514,548 09	1,514,548 09		
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, (R.S. c.-5) the Provincial Fiscal Arrangements Act, (R.S. c. F-6) and other statutory authority.....	1,152,164,339 22	1,152,164,339 22		1,019,211,915 02
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act.....	24,599,612 00	24,599,612 00		24,116,478 00
	1,176,763,951 22	1,176,763,951 22		1,043,328,393 02
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat. Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6).....	248,753,633 52	248,753,633 52		185,617,759 98
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17).....	32,614,261 84	32,614,261 84		21,531,867 96
ANTI-DUMPING TRIBUNAL PROGRAM				
15 Program expenditures.....\$	155,000 00			
15a.....	93,138 00			
	248,138 00	244,928 67	3,209 33	175,252 17
SPECIAL PROGRAMS				
*11a Payment of \$30,000 to the foreign claims fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; contributions in the amount of \$4,300,000 in 1970-71 and 1971-72 fiscal years to the Governments of Manitoba and New Brunswick for assistance in meeting costs relating to floods in 1970 in accordance with cost-sharing arrangements to be determined by Canada in consultation with Manitoba and New Brunswick and a grant of \$75,000 to the Sudbury and Area Disaster Relief Fund—Unexpended balance carried forward from 1970-71 appropriations.....	2,800,000 00	700,000 00	2,100,000 00	1,605,000 00
16a Grant to the St. Jean-Vianney disaster fund.....	1,250,000 00	1,250,000 00		
17b To deem the Canada Development Corporation for the purpose of paragraph 149(1)(d) of the Income Tax Act, not to be or to have been at any time since November 18, 1971 a Corporation not less than 90 per cent of the shares or capital of which was owned by Her Majesty in Right of Canada.....	1 00		1 00	
18b Payment to the foreign claims fund established by Finance Vote 22a, Appropriation Act No. 9, 1966.....	40,000 00	40,000 00		
	4,090,001 00	1,990,000 00	2,100,001 00	1,605,000 00
	3,540,558,500 96	3,536,642,983 84	3,915,517 12	3,135,030,595 97
Auditor General				
20 Program expenditures.....	4,147,000 00	3,864,241 77	282,758 23	3,075,064 30
Stat. Salary of the Auditor General.....	41,081 03	41,081 03		29,980 96
	4,188,081 03	3,905,322 80	282,758 23	3,105,045 26
Insurance				
25 Program expenditures and authority to spend revenue received during the year.....\$	628,500 00			
Transfer from Treasury Board Vote 5 contingencies.....	390 00			
	628,890 00	614,775 09	14,114 91	428,980 73
Stat. Civil service insurance actuarial liability adjustment.....	486,048 28	486,048 28		520,797 17
	1,114,938 28	1,100,823 37	14,114 91	949,777 90

*This vote was included in 1970-71 appropriations.

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
FINANCE—Concluded					
Tariff Board					
30	Program expenditures.....	431,000 00	305,017 71	125,982 29	293,870 50
Stat.	Salaries of the members of the Tariff Board.....	126,245 20	126,245 20		165,115 12
		557,245 20	431,262 91	125,982 29	458,985 62
	Total.....	3,546,418,765 47	3,542,080,392 92	4,338,372 55	3,139,544,404 75
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS					
<i>Details of expenditure and revenue are given in volume II</i>					
1	Program expenditures and the grants listed in the Estimates	987,000 00	910,442 84	76,557 16	866,944 23
Stat.	Salary of the Governor General.....	48,666 60	48,666 60		48,666 60
Stat.	Salaries of the Lieutenant-Governors of the Provinces.....	181,757 86	181,757 86		181,999 80
Stat.	Annuities payable under the Governor General's Retiring Annuities Act.....	56,312 97	56,312 97		55,208 94
	Total.....	1,273,737 43	1,197,180 27	76,557 16	1,152,819 57
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
<i>Details of expenditure and revenue are given in volume II</i>					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 8,777,300 00			
	1b To authorize the transfer of \$425,000 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	71,000 00			
	Transfer from Vote 5.....	425,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	60,200 00			
		9,333,500 00	9,225,018 48	108,481 52	8,153,959 80
Stat.	Minister of Indian Affairs and Northern Development—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		9,350,499 92	9,242,018 40	108,481 52	8,170,959 72
INDIAN AND ESKIMO AFFAIRS PROGRAM					
5	Operating expenditures including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide, in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec.....	\$199,630,000 00			
	5a Operating expenditures and the grant listed in the Estimates.....	1 00			

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded					
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$13,117.34.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	94,425 00			
		199,724,427 00			
	Less transfer to Vote 1.....	425,000 00			
		199,299,427 00	198,121,308 10	1,178,118 90	171,727,094 61
10	Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings \$56,118,000 00 10a.....	6,400,000 00			
		62,518,000 00	62,496,995 71	21,004 29	49,437,766 39
Stat.	Indian annuities and miscellaneous pensions.....	618,360 50	618,360 50		607,872 00
Stat.	Write-off of active assets.....	18,569 21	18,569 21		18,295 00
Stat.	Write-off of loans issued from the Indian housing assistance account.....	359,689 35	359,689 35		227,643 63
Stat.	Refunds of amounts credited to revenue in previous years..	15,579 96	15,579 96		10,583 54
		262,829,626 02	261,630,502 83	1,199,123 19	222,029,255 17
NORTHERN DEVELOPMENT PROGRAM					
20	Operating expenditures, the grant listed in the Estimates and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....	\$17,186,600 00			
	20a To extend the purposes of Indian Affairs and Northern Development Vote 20, Appropriation Act No. 3, 1971 to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$20,849.69 and to provide a further amount of.....	4,490,000 00			
	20b To authorize the transfer of \$60,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	1,900,000 00			
	Transfer from Vote 30.....	60,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	5,400 00			
		23,642,000 00	23,471,591 01	170,408 99	29,289,703 99

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
NORTHERN DEVELOPMENT PROGRAM—Concluded					
25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council.....	19,721,200 00	19,276,753 42	444,446 58	21,012,997 44
30	The grants and other transfer payments listed in the Estimates and contributions.....	\$63,067,100 00			
	30a The other transfer payments listed in the Estimates and contributions.....	2,210,000 00			
	30b The grant listed in the Estimates.....	1 00			
	Unexpended balance carried forward from Vote 35, Appropriations of 1970-71 for Northern Mineral Assistance Grants.....	962,343 20			
		66,239,444 20			
	Less transfer to Vote 20.....	60,000 00			
		66,179,444 20	63,636,879 87	*2,542,564 33	36,524,893 99
Stat.	Write-off of active assets.....	3,688 07	3,688 07		
Stat.	Refunds of amounts credited to revenue in previous years.....	50,126 90	50,126 90		78,325 26
		109,596,459 17	106,439,039 27	3,157,419 90	86,905,920 68
CONSERVATION PROGRAM					
60	Operating expenditures including expenditures on other than federal property and the grants listed in the Estimates; authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, British Columbia and the Northwest Territories and to spend revenue received during the current fiscal year.....	\$20,829,700 00			
	60a Operating expenditures and the grants listed in the Estimates.....	2,846,000 00			
	60b To authorize the transfer of \$671,999 from Indian Affairs and Northern Development Vote 65, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfer from Vote 65.....	671,999 00			
	Transfer from Treasury Board Vote 5 contingencies.....	1,755,400 00			
		26,103,100 00	25,803,822 19	299,277 81	18,614,049 90
65	Capital expenditures including expenditures on other than federal property and authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, Saskatchewan, British Columbia and the Northwest Territories.....	\$19,647,000 00			
	65a Capital expenditures including authority to make expenditures on the proposed new national park in Ontario.....	5,189,000 00			
		24,836,000 00			
	Less transfer to Vote 60.....	671,999 00			
		24,164,001 00	23,077,966 25	1,086,034 75	14,621,812 72

*Includes \$2,317,414 84 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded				
CONSERVATION PROGRAM—Concluded				
70 Payments to the National Battlefields Commission for the purposes and subject to the provision of an act respecting the National Battlefields at Quebec.....	400,000 00	400,000 00		300,018 89
Stat. Refunds of amounts credited to revenue in previous years..	219 74	219 74		12,438 42
	50,667,320 74	49,282,008 18	1,385,312 56	33,548,319 93
	432,443,905 85	426,593,568 68	5,850,337 71	350,654,455 50
Northern Canada Power Commission				
74b Reimbursement of the Northern Canada Power Commission in accordance with subsection 14(3) of the Northern Canada Power Commission Act for projects investigated pursuant to Section 13 of that Act and not proceeded with or undertaken.....	50,000 00	50,000 00		
Total.....	432,493,905 85	426,643,568 68	5,850,337 71	350,654,455 50
INDUSTRY, TRADE AND COMMERCE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
TRADE-INDUSTRIAL PROGRAM				
1 Operating expenditures.....	\$37,805,000 00			
1b.....	925,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	17,745 00			
	38,747,745 00	37,700,051 26	1,047,693 74	38,246,667 29
5 Textile and Clothing Board—Operating expenditures.....	188,000 00	150,126 86	37,873 14	
10 The grants listed in the Estimates, contributions and to increase to \$110,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....	\$104,395,000 00			
10a To authorize the transfer of \$2,299,999 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
10b To extend the purposes of Industry, Trade and Commerce Vote 10, Appropriation Act No. 3, 1971 to increase from \$150,000,000 to \$200,000,000 the commitments during the current and subsequent fiscal years to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability.....	1 00			
Transfer from Vote 35.....	2,299,999 00			
	106,695,001 00	93,174,892 42	13,520,108 58	75,269,150 83
11a To extend the purposes of Industry Vote 30c, Appropriation Act No. 1, 1968				
(a) to include in the category eligible for the provision of insurance thereunder on the loans therein described, a manufacturer in Canada who				
(i) requires such loan in order to adjust to changes in conditions affecting his access to foreign markets which are attributable to the imposition by a country other than Canada of a temporary import surtax or to the taking by such country of other actions having a like effect, and				
(ii) is unable to obtain sufficient financing on reasonable terms without the insurance;				

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued				
Department—Continued				
TRADE-INDUSTRIAL PROGRAM—Concluded				
(b) to increase the aggregate amount of insurance that may be provided thereunder from \$100 million to \$250 million and to extend the date before which loans as described therein must have been made in order to be eligible for such insurance from January 1, 1973 to January 1, 1976; and				
(c) to authorize the General Adjustment Assistance Board, in the current and subsequent fiscal years and in accordance with terms and conditions approved by the Governor in Council,				
(i) in respect of any loan to a person described in the said Vote previously made or insured by the Board under the General Adjustment Assistance Program, and				
(ii) for the purpose of protecting the Crown's interest in the assets securing the said loan; to insure, up to such portion of the \$250 million aggregate amount referred to in paragraph (b) as may be determined by the Treasury Board, the full amount of any additional loan made by a private lender described in the Vote to the said person or to any trustee or receiver authorized by law to carry on the business of the said person.....	1 00	1 00		
Stat. Payments pursuant to Vote 11a.....	7,803,777 66	7,803,777 66		
Stat. Minister of Industry, Trade and Commerce—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Pensions to former locally-engaged employees of offices abroad.....	647 55	647 55		641 23
Stat. General incentives to industry for the expansion of scientific research and development in Canada.....	31,278,401 94	31,278,401 94		30,114,278 53
Stat. Payment of administering expenses pursuant to section 5 of the Employment Support Act.....	84,369 61	84,369 61		
Stat. Payment of grants pursuant to section 4 of the Employment Support Act.....	11,068,163 40	11,068,163 40		
	195,883,107 08	181,277,431 62	14,605,675 46	143,647,737 80
TOURISM PROGRAM				
25 Operating expenditures and the grant listed in the Estimates.....	\$11,346,000 00			
25a Operating expenditures and contributions.....	780,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	2,535 00			
	12,128,535 00	11,603,303 43	525,231 57	11,160,975 58
GRAINS PROGRAM				
Stat. Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	86,135,020 39	86,135,020 39		35,264,040 04
Stat. Payments in accordance with the Prairie Grain Provisional Payments Act.....	21,039 47	21,039 47		62,657 55
27a Interest payments in accordance with terms and conditions approved by the Governor in Council in respect of carrying charges payable for the 1970-71 crop year pursuant to the Temporary Wheat Reserves Act.....	2,660,000 00	2,658,999 04	1,000 96	
28b To reimburse the Canadian Wheat Board for losses incurred on operations under the Canadian Wheat Board Act in respect of the Bailey Pool Account for the crop year that commenced on the first day of August, 1970 and ended on the 31st day of July, 1971.....	11,213,470 00	11,210,107 07	3,362 93	10,007,346 51

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued				
Department—Concluded				
GRAINS PROGRAM—Concluded				
29b Payments in 1972-73 fiscal year, in accordance with regulations prescribed by the Governor in Council,				
(a) to producers to whom permit books for the 1971-72 crop year have been issued under the Canadian Wheat Board Act, not exceeding in the case of each such producer that proportion of the product obtained by multiplying the number of bushels of wheat produced in the designated area as defined in the Canadian Wheat Board Act and sold for human consumption in Canada in 1972 by \$1.04½, that				
(i) the number of eligible acres of that producer, as prescribed by regulations of the Governor in Council, on exceeding 640 acres is of				
(ii) the aggregate number of such eligible acres of all producers in the designated area, and				
(b) to eligible producers of wheat in Canada outside the designated area, as defined by regulations prescribed by the Governor in Council, not exceeding in the case of each such eligible producer that portion of the product obtained by multiplying the number of bushels of wheat produced and sold by such producers for human consumption in Canada in 1972 by \$1.04½ that				
(i) the number of bushels of wheat not exceeding 500 produced and sold by him for human consumption in Canada or under the marketing plan of the Ontario Wheat Producers Marketing Board				
(A) in 1972, or				
(B) if none in 1972 one-third of that so produced and sold by him in three preceding years				
is of				
(ii) the aggregate of the number of bushels produced and sold by all such eligible producers in 1972 for human consumption in Canada, except that advance payments may be made in accordance with the said regulations on the basis of the relevant 1971 information.....				
Expenditures from appropriations not required for 1971-72..	68,000,000 00		*68,000,000 00	8,287,514 95
	168,029,529 86	100,025,165 97	68,004,363 89	53,621,559 05
WORLD EXHIBITION PROGRAM				
30 Program expenditures and contributions.....	242,000 00	126,709 83	115,290 17	2,947,905 74
	376,283,171 94	293,032,610 85	83,250,561 09	211,378,178 17
Statistics Canada				
35 Program expenditures and contributions.. \$72,241,000 00				
Transfer from Treasury Board Vote 5 contingencies.....	216,225 00			
	72,457,225 00			
Less transfer to Vote 10.....	2,299,999 00			
	70,157,226 00	69,175,657 54	981,568 46	39,035,667 71
Stat. Refunds of amounts credited to revenue in previous years	9,530 22	9,530 22		
	70,166,756 22	69,185,187 76	981,568 46	39,035,667 71

*Available for expenditure in 1972-73.

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Concluded				
Standards Council of Canada				
40 Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for general purposes of Section 5 of the Act.....	481,500 00	481,500 00		155,000 00
Total.....	446,931,428 16	362,699,298 61	84,232,129 55	250,568,845 88
JUSTICE				
<i>Details of expenditure and revenue are given in volume II</i>				
1 Program expenditures including amounts not exceeding in the aggregate \$350,000 for the purpose of the Law Reform Commission Act, the grants listed in Estimates, travelling and other allowances and expenses not provided for by the Judges' Act for judges including expenses incurred in attending seminars..... \$12,296,300 00				
1a.....	1 00			
Stat. Minister of Justice—Salary and motor car allowance.....	12,296,301 00	11,566,264 13	730,036 87	9,243,517 13
Stat. Judges' salaries, allowances and pensions.....	16,999 92	16,999 92		16,999 92
Expenditures from appropriations not required for 1971-72.....	16,690,018 86	16,690,018 86		13,469,132 18
				4,757 00
	29,003,319 78	28,273,282 91	730,036 87	22,734,406 23
Tax Review Board				
10 Program expenditures.....	277,500 00	276,239 23	1,260 77	224,040 25
Stat. Salaries of members of the board.....	169,057 64	169,057 64		131,974 81
Stat. Refunds of amounts credited to revenue in previous years.....	15 00	15 00		
	446,572 64	445,311 87	1,260 77	356,015 06
Total.....	29,449,892 42	28,718,594 78	731,297 64	23,090,421 29
LABOUR				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs..... \$13,349,000 00				
1a.....	1 00			
1b.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	16,185 00			
	13,365,187 00	11,869,149 62	1,496,037 38	9,325,810 90
Stat. Minister of Labour—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payments of compensation respecting Public Service Employees and Merchant Seamen.....	5,420,235 59	5,420,235 59		4,135,034 71
Total.....	18,802,422 51	17,306,385 13	1,496,037 38	13,477,845 53
MANPOWER AND IMMIGRATION				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures..... \$14,107,000 00				
Transfer from Treasury Board Vote 5 contingencies.....	75,700 00			
	14,182,700 00	13,692,044 89	490,655 11	11,592,466 02
Stat. Minister of Manpower and Immigration—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	14,199,699 92	13,709,044 81	490,655 11	11,609,465 94
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM				
5 Operating expenditures..... \$220,454,000 00				
5a.....	11,961,000 00			
5b.....	3,300,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,140,600 00			
	236,855,600 00	236,500,309 70	355,290 30	189,702,962 08

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
MANPOWER AND IMMIGRATION—Continued					
Department—Concluded					
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM—Concluded					
10	Contributions.....	\$255,100,000 00			
	10a To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1971 to authorize payment to the Province of British Columbia of undischarged commitments pursuant to Section 22 of the Adult Occupational Training Act in the amount of \$65,145.40; to provide for payments to employers in accordance with agreements entered into between the Minister of Manpower and Immigration and the employers in respect of training-on-the-job of workers; payments to Provinces under agreements entered into with the Provinces by the Minister of Manpower and Immigration in respect to any service supplied by the Provinces at the request of the Minister in connection with training-on-the-job of workers; payments to municipal and other public bodies and community organizations and private groups in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community, and to provide a further amount of.....	128,563,000 00			
	10b.....	21,700,000 00			
	Unexpended balance carried forward from Vote 10 (1970-71 appropriations)	15,404 12			
		405,378,404 12	339,448,012 48	65,930,391 64	339,794,655 09
Stat.	Write-off of active assets.....	243 77	243 77		3,302 43
		642,234,247 89	575,948,565 95	66,285,681 94	529,500,919 60
IMMIGRATION PROGRAM					
15	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 23,572,000 00			
	15a.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	144,000 00			
		23,716,001 00	22,656,724 48	1,059,276 52	22,251,496 61
Stat.	Refunds of amounts credited to revenue in previous years....	10,655 75	10,655 75		3,597 84
	Expenditures from appropriations not required for 1971-72....				510,604 17
		23,726,656 75	22,667,380 23	1,059,276 52	22,765,698 62
PROGRAM DEVELOPMENT SERVICE PROGRAM					
20	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 6,983,000 00			
	20a.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	101,870 00			
		7,084,871 00	6,303,314 73	781,556 27	6,139,254 94
		687,245,475 56	618,628,305 72	68,617,169 84	570,015,339 10
Immigration Appeal Board					
25	Program expenditures.....	1,106,000 00	900,411 47	205,588 53	734,699 48

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
MANPOWER AND IMMIGRATION—Concluded				
Unemployment Insurance Commission				
5 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan \$ 58,351,000 00				
5a.....	110,000 00			
5b To extend the purposes of Labour Vote 5, Appropriation Act No. 3, 1971, to credit to the Unemployment Insurance Account and charge to the Consolidated Revenue Fund, an amount equal to 1/5 of each of				
(a) the contributions made under the Unemployment Insurance Act on behalf of insured persons; and				
(b) the contributions made under the Unemployment Insurance Act by employers of insured persons,				
in respect of the period commencing with the 27th day of June, 1971 and ending with the 1st day of January, 1972, together with accrued interest thereon in respect of that period at such rate as is determined by the Minister of Finance.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	19,305 00			
	58,480,306 00	55,377,843 58	3,102,462 42	53,431,584 03
*7b Contributions—Payments in 1970-71 and 1971-72 fiscal years of supplementary unemployment insurance benefits to persons insured under the Unemployment Insurance Act, not to exceed ten per cent of the rates provided under that Act, in accordance with regulations made by the Unemployment Insurance Commission, with the approval of the Governor in Council—Unexpended balance carried forward from 1970-71 appropriations....	28,419,915 00	24,668,424 00	3,751,491 00	25,580,085 00
Stat. Government's contribution to the Unemployment Insurance Account.....	92,086,455 83	92,086,455 83		99,039,772 29
Stat. Government annuities—Payment required to maintain reserve, Government Annuities Act (R.S.c G-6).....	1,255,386 65	1,255,386 65		
	180,242,063 48	173,388,110 06	6,853,953 42	178,051,441 32
Total.....	868,593,539 04	792,916,827 25	75,676,711 79	748,801,479 90

NATIONAL DEFENCE*Details of expenditure and revenue are given in volume II***ADMINISTRATION PROGRAM**

- 1 Program expenditures, the grants listed in the Estimates, and authority for total commitments, subject to allotment by the Treasury Board, of \$3,269,530,280 for the purposes of Votes 1, 5, 10, 15, 20, 25 and 30 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,500,485,000 will come due for payment in future years), authority to make payments from any of the said Votes to Provinces or Municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes.....\$ 9,385,280 00
- 1a..... 1 00

*This vote was included in 1970-71 Department of Labour appropriations.

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
NATIONAL DEFENCE—Continued				
ADMINISTRATION PROGRAM—Concluded				
Transfer from Treasury Board Vote 5 contingencies.....	35,000 00			
	9,420,281 00			
Less transfer to Vote 35.....	32,000 00			
	9,388,281 00	9,025,330 68	362,950 32	6,889,749 04
Stat. Minister of National Defence—Salary and motor car allowance.....	16,862 84	16,862 84		16,669 36
Stat. Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan.....	11,399 92	11,399 92		11,717 88
Expenditures from appropriations not required for 1971-72....				6,854 36
	9,416,543 76	9,053,593 44	362,950 32	6,924,990 64
DEFENCE SERVICES PROGRAM				
5 Operating expenditures and the grant listed in the Estimates.....	\$1,306,256,000 00			
5a To authorize the transfer of \$24,350,000 from National Defence Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of..	46,889,000 00			
5b To authorize the transfer of \$15,400,000 from National Defence Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote, and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$18,620.71....	1 00			
Transfers from Vote 10.....	39,750,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	2,193,380 00			
	1,395,088,381 00	1,391,934,575 32	3,153,805 68	1,298,492,399 50
10 Capital expenditures.....	\$ 245,930,000 00			
Less transfer to Vote 5.....	39,750,000 00			
	206,180,000 00	206,160,899 56	19,100 44	218,690,287 10
Stat. Payments under Parts I-IV of the Defence Services Pension Continuation Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contributions under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect of the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account.....	160,792,584 63	160,792,584 63		180,579,452 04
Stat. Canadian Forces Superannuation Account—Additional interest on the balance in the account.....	58,669,236 01	58,669,236 01		45,694,686 37
Stat. Federal Court awards.....	117,659 01	117,659 01		35,424 04
	1,820,847,860 65	1,817,674,954 53	3,172,906 12	1,743,492,249 05
DEFENCE RESEARCH PROGRAM				
15 Operating expenditures.....	\$ 39,900,000 00			
15a.....	359,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	15,600 00			
	40,274,600 00	39,481,104 21	793,495 79	38,357,848 96
20 Contributions.....	7,500,000 00	7,499,745 94	254 06	7,499,938 32
Expenditures from appropriations not required for 1971-72..				5,000 00
	47,774,600 00	46,980,850 15	793,749 85	45,862,787 28

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
NATIONAL DEFENCE—Concluded					
MUTUAL AID PROGRAM					
25	Contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$15,100,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian Forces estimated in the amount of \$700,000 and provided by appropriations for those Forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account.....	14,400,000 00	13,833,632 77	566,367 23	14,384,382 57
CIVIL EMERGENCY MEASURES PROGRAM					
30	Program expenditures and contributions.....	5,000,000 00	4,928,893 09	71,106 91	5,016,512 61
		1,897,439,004 41	1,892,471,923 98	4,967,080 43	1,815,680,922 15
Defence Construction (1951) Limited					
35	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.....\$ 2,654,000 00				
	35b To authorize the transfer of \$32,000 from National Defence Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	18,000 00			
	Transfer from Vote 1.....	32,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	2,145 00			
		2,706,145 00	2,702,933 04	3,211 96	2,195,289 13
	Total.....	1,900,145,149 41	1,895,174,857 02	4,970,292 39	1,817,876,211 28
NATIONAL HEALTH AND WELFARE					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and the grants listed in the Estimates.....\$ 7,796,000 00				
	1a To authorize the transfer of \$249,000 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1971 and \$209,000 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	1,191,000 00			
	1b.....	1 00			
	Transfer from Vote 20.....	249,000 00			
	Transfer from Vote 35.....	209,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	970,145 00			
		10,415,146 00			
	Less transfer to Vote 30.....	100,000 00			
		10,315,146 00	10,239,467 90	75,678 10	7,025,434 23
Stat.	Minister of National Health and Welfare—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years..	6,321 50	6,321 50		
		10,338,467 42	10,262,789 32	75,678 10	7,042,434 15

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
NATIONAL HEALTH AND WELFARE—Continued				
Department—Continued				
HEALTH SERVICES PROGRAM				
5	Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan and authority to spend revenue received during the year\$ 7,301,000 00			
	5a Program expenditures and the grants listed in the Estimates.....	859,000 00		
	Transfer from Treasury Board Vote 5 contingencies.....	22,300 00		
		8,182,300 00		
	Less transfer to Vote 30.....	100,000 00		
		8,082,300 00	7,929,870 84	152,429 16
				6,498,131 94
HEALTH INSURANCE AND RESOURCES PROGRAM				
10	Operating expenditures.....\$ 2,040,000 00			
	10a.....	200,000 00		
	Transfer from Treasury Board Vote 5 contingencies.....	19,500 00		
		2,259,500 00	2,066,813 75	192,686 25
				1,409,081 13
15	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$3,500,000 for contributions for the improvement of health services.....\$ 15,957,000 00			
	15a To authorize the transfer of \$899,999 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00		
	Transfer from Vote 35.....	899,999 00		
		16,857,000 00		
	Less transfer to Vote 30.....	600,000 00		
		16,257,000 00	15,237,003 67	1,019,996 33
				19,571,324 54
Stat.	Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S.c. H-8).....			
		844,578,317 92	844,578,317 92	734,323,132 53
Stat.	Contributions to the provinces under the Medical Care Act (R.S.c. M-8).....			
		576,461,572 00	576,461,572 00	400,497,393 00
Stat.	Contributions to the provinces pursuant to the Health Resources Fund Act.....			
		37,000,000 00	37,000,000 00	37,500,000 00
		1,476,556,389 92	1,475,343,707 34	1,212,682 58
				1,193,300,931 20
MEDICAL SERVICES PROGRAM				
20	Program expenditures, contributions and authority to spend revenue received during the year\$ 49,748,000 00			
	Less transfer to Vote 1.....	249,000 00		
		49,499,000 00	48,458,959 73	1,040,040 27
				45,438,942 93
FOOD AND DRUG SERVICES PROGRAM				
25	Program expenditures.....\$ 21,086,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	389,000 00		
		21,475,000 00		
	Less transfers to:			
	Vote 30.....	\$1,621,000 00		
	Vote 40.....	171,000 00		
		1,792,000 00		
		19,683,000 00	19,490,757 80	192,242 20
				15,556,000 57
WELFARE SERVICES PROGRAM				
30	Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan.....\$ 13,952,000 00			
	30a.....	889,000 00		

Appropriations and Expenditures by Departments—Continued

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
NATIONAL HEALTH AND WELFARE—Continued					
Department—Continued					
WELFARE SERVICES PROGRAM—Concluded					
	30b To authorize the transfer of \$100,000 from National Health and Welfare Vote 1, \$100,000 from Vote 5, \$600,000 from Vote 15, \$1,621,000 from Vote 25, and \$442,900 from Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote, to provide that for the purposes of Section 15 of the Canada Assistance Plan the expression "cost of a work activity project" undertaken in a province shall, in addition to the costs to the province and to municipalities in the province that are described in paragraphs 15(2) (a), (b) and (c) of that Act, include such equipment, materials and operational costs to the province or to municipalities in the province relating to the project as may be prescribed by regulations made by the Governor in Council and to provide a further amount of.....	477,200 00			
	Transfers from:				
	Vote 1.....	100,000 00			
	Vote 5.....	100,000 00			
	Vote 15.....	600,000 00			
	Vote 25.....	1,621,000 00			
	Vote 35.....	442,900 00			
	Transfer from Treasury Board Vote 5 contingencies.....	69,300 00			
			18,251,400 00	18,251,390 32	9 68 12,426,978 05
35	The grants listed in the Estimates and contributions.....	\$ 8,499,100 00			
	35a.....	1 00			
		8,499,101 00			
	Less transfers to:				
	Vote 1.....	\$ 209,000 00			
	Vote 15.....	899,999 00			
	Vote 30.....	442,900 00			
		1,551,899 00			
			6,947,202 00	5,943,165 55	1,004,036 45 5,459,162 79
Stat.	Family allowances payments.....	554,407,333 53	554,407,333 53		557,877,824 34
Stat.	Youth allowances payments.....	59,654,007 00	59,654,007 00		58,020,099 35
Stat.	Old age assistance and blind and disabled persons allowances—Payment of federal share.....	4,556,593 92	4,556,593 92		5,034,921 30
Stat.	Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act (R.S. c. U-1).....	457,125,502 74	457,125,502 74		391,643,349 24
		1,100,942,039 19	1,099,937,993 06	1,004,046 13	1,030,462,335 07
FITNESS AND AMATEUR SPORT PROGRAM					
40	Operating expenditures and authority to increase from \$5,000,000 to \$6,200,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	\$ 998,000 00			
	40a To increase from \$6,200,000 to \$7,200,000, the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	1 00			
	40b To authorize the transfer of \$171,000 from National Health and Welfare Vote 25, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	100			

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
NATIONAL HEALTH AND WELFARE—Concluded					
Department—Concluded					
FITNESS AND AMATEUR SPORT PROGRAM—Concluded					
	Transfer from Vote 25.....	171,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	204,100 00			
		1,373,102 00	1,337,847 59	35,254 41	671,076 22
Stat.	Payments.....	7,198,208 35	7,198,208 35		4,661,324 58
		8,571,310 35	8,536,055 94	35,254 41	5,332,400 80
		2,673,672,506 88	2,669,960,134 03	3,712,372 85	2,303,631,176 66
Medical Research Council					
45	Program expenditures.....	502,000 00	472,973 22	29,026 78	402,590 04
50	The grants listed in the Estimates.....	35,642,000 00	35,642,000 00		33,962,000 00
		36,144,000 00	36,114,973 22	29,026 78	34,364,590 04
	Total.....	2,709,816,506 88	2,706,075,107 25	3,741,399 63	2,337,995,766 70
NATIONAL REVENUE					
<i>Details of expenditure and revenue are given in volume II</i>					
Customs and Excise					
1	Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services.....	\$83,704,100 00			
	1a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$258,238.03 and to provide a further amount of.....	1,471,000 00			
	1b.....	230,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	1,516,200 00			
		86,921,300 00	84,884,789 68	2,036,510 32	74,424,864 93
Stat.	Minister of National Revenue—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 91
Stat.	Refunds of amounts credited to revenue in previous years	1,541 45	1,541 45		3,910 40
		86,939,841 37	84,903,331 05	2,036,510 32	74,445,775 24
Taxation					
5	Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan.....	\$ 99,620,000 00			
	5a To extend the purpose of Taxation Vote 5, Appropriation Act No. 3, 1971 to include recoverable expenditures on behalf of the Unemployment Insurance Commission and to authorize the deletion from the accounts of certain claims by Her Majesty amounting in the aggregate to \$2,868,019.22 and to provide a further amount of.....	613,000 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,775,305.66.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	215,990 00			
		100,448,991 00	100,332,802 52	116,188 48	83,998,737 19
Stat.	Federal Court awards.....	9,355 89	9,355 89		32,305 78
	<i>Expenditures from appropriations not required for 1971-72....</i>				775 00
		100,458,346 89	100,342,158 41	116,188 48	84,031,817 97
	Total.....	187,398,188 26	185,245,489 46	2,152,698 80	158,477,593 21

Appropriations and Expenditures by Departments—Continued

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
PARLIAMENT					
<i>Details of expenditure and revenue are given in volume II</i>					
The Senate					
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate.....	3,568,500 00	3,072,482 84	496,017 16	3,469,516 03
Stat.	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account.....	2,582,954 80	2,582,954 80		1,652,336 04
Stat.	Residual amounts in accordance with section 40(1) of the Members of Parliament Retiring Allowances Act (R.S.c M-10 as amended) and section 6 of the Supplementary Retirement Benefits Act (chap. 43).....	4,678 00	4,678 00		
		6,156,132 80	5,660,115 64	496,017 16	5,121,852 07
House of Commons					
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees and the grants as listed in the Estimates and contributions.....	\$ 17,202,933 00			
5a	.....	175,500 00			
		17,378,433 00	15,555,642 20	1,822,790 80	13,662,557 19
Stat.	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account.....	10,153,885 74	10,153,885 74		7,382,312 56
		27,532,318 74	25,709,527 94	1,822,790 80	21,044,869 75
Library of Parliament					
10	Program expenditures.....	\$ 1,328,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	4,200 00			
		1,332,200 00	1,227,269 31	104,930 69	1,068,929 04
	Total.....	35,020,651 54	32,596,912 89	2,423,738 65	27,235,650 86
POST OFFICE					
<i>Details of expenditure and revenue are given in volume II</i>					
1	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services.....	\$410,024,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	212,550 00			
		410,236,550 00	405,745,668 22	4,490,881 78	363,847,773 02
5	Capital expenditures.....	8,382,000 00	7,575,431 31	806,568 69	4,748,188 09
Stat.	Postmaster General—Salary and motor car allowance.....	13,277 70	13,277 70		
Stat.	Refunds of amounts credited to revenue in previous years..	4 00	4 00		17 00
	Total.....	418,631,831 70	413,334,381 23	5,297,450 47	368,595,978 11
PRIVY COUNCIL					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
PRIVY COUNCIL OFFICE PROGRAM					
1	Program expenditures and contributions including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$7,282,500 00			

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
PRIVY COUNCIL—Concluded					
Department—Concluded					
PRIVY COUNCIL OFFICE PROGRAM—Concluded					
	1b To extend the purposes of Privy Council Vote 1, Appropriation Act No. 3, 1971, to provide that the words "of a salary of \$7,500 per annum and pro rata for a period less than a year" be deleted and replaced by "or a Minister of State other than a Minister who presides over a Ministry of State of a salary of \$7,500 per annum and pro rata for each period less than a year".....	1 00			
		7,282,501 00	6,942,905 71	339,595 29	6,818,756 25
Stat.	The Prime Minister's salary and motor car allowance.....	26,999 88	26,999 88		26,999 88
Stat.	President of the Privy Council—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Leader of the Government in the Senate—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Ministers without portfolio—Motor car allowances.....	1,238 16	1,238 16		6,960 83
Stat.	Allowances to former Prime Ministers.....	33,333 84	33,333 84		33,333 84
		7,378,072 72	7,038,477 43	339,595 29	6,920,050 64
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM					
5	Program expenditures.....	383,400 00	340,458 58	42,941 42	297,504 45
SECRETARIAT FOR SCIENCE POLICY AND TECHNOLOGY PROGRAM					
10	Program expenditures.....	1,394,800 00	1,063,128 69	331,671 31	
Stat.	Minister for Science and Technological Services.....	10,830 55	10,830 55		
		1,405,630 55	1,073,959 24	331,671 31	
		9,167,103 27	8,452,895 25	714,208 02	7,217,555 09
Chief Electoral Officer					
15	Program expenditures.....	320,950 00	309,887 85	11,062 15	256,811 28
Stat.	Salary of the Chief Electoral Officer.....	36,104 51	36,104 51		28,225 27
Stat.	Expenses of elections.....	864,419 86	864,419 86		933,742 14
		1,221,474 37	1,210,412 22	11,062 15	1,218,778 69
Commissioner of Official Languages					
20	Program expenditures.....	943,000 00	823,419 43	119,580 57	355,425 83
Stat.	Salary and expenses.....	41,406 73	41,406 73		32,716 21
		984,406 73	864,826 16	119,580 57	388,142 04
Economic Council of Canada					
25	Program expenditures.....\$ 2,008,000 00				
	25b.....120,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....1,560 00				
		2,129,560 00	2,125,559 60	4,000 40	1,745,800 00
Public Service Staff Relations Board					
30	Program expenditures and authority to spend revenue received during the year.....	1,705,000 00	1,537 598 68	167,401 32	1,299,934 34
Science Council of Canada					
35	Program expenditures.....\$ 1,343,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....975 00				
		1,343,975 00	1,339,368 68	4,606 32	1,184,740 97
	Total.....	16,551,519 37	15,530,660 59	1,020,858 78	13,054,951 13

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
PUBLIC WORKS					
<i>Details of expenditure and revenue are given in volume II</i>					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 13,442,000 00			
	1a.....	500,000 00			
	1b.....	53,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	59,280 00			
		14,054,280 00	13,622,207 24	432,072 76	12,074,394 11
Stat.	Minister of Public Works—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years..	947 04	947 04		3,837 82
		14,072,226 96	13,640,154 20	432,072 76	12,095,231 85
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM					
5	Program expenditures and the grants listed in the Estimates.....	\$ 14,430,000 00			
	5a.....	1,000,000 00			
	5b.....	17,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	182,000 00			
		15,629,000 00	15,259,921 36	369,078 64	13,535,196 86
ACCOMMODATION PROGRAM					
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates, and, on a partially recoverable basis, to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year.....	\$129,465,000 00			
	10a To authorize the transfer of \$5,400,000 from Public Works Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	9,900,000 00			
	10b To authorize the transfer of \$999,999 from Public Works Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfers from Vote 15.....	6,399,999 00			
		145,765,000 00	144,712,695 32	1,052,304 68	126,831,742 62
15	Capital expenditures including expenditures on works on other than federal property.....	\$119,785,000 00			
	Less transfers to Vote 10.....	6,399,999 00			
		113,385,001 00	113,269,667 68	115,333 32	91,596,057 26
Stat.	Federal Court awards.....	221,333 29	221,333 29		5,521 23
Stat.	Refunds of amounts credited to revenue in previous years..	421 92	421 92		
		259,371,756 21	258,204,118 21	1,167,638 00	218,433,321 11
MARINE PROGRAM					
20	Operating expenditures and contributions\$	10,198,000 00			
	20a.....	1,600,000 00			
	20b To authorize the transfer of \$600,000 from Public Works Vote 40, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfer from Vote 40.....	600,000 00			
		12,398,001 00	12,352,273 15	45,727 85	11,389,824 75
25	Capital expenditures including expenditures on works on other than federal property.....	22,031,000 00	21,904,098 21	126,901 79	23,061,826 21
Stat.	Dry dock subsidies—Canadian Vickers, Montreal.....	180,000 00	180,000 00		180,000 00
	Expenditures from appropriations not required for 1971-72....				15,389 33
		34,609,001 00	34,436,371 36	172,629 64	34,647,040 29

Appropriations and Expenditures by Departments—Continued

Vote	1971-72	1971-72	Unexpended	1970-71
	Appropriations	Expenditures	Balances	Expenditures
	\$	\$	\$	\$
PUBLIC WORKS—Concluded				
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
35 Operating expenditures and contributions including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge.....	9,117,000 00	8,699,800 41	417,199 59	8,666,367 29
40 Capital expenditures including expenditures on works on other than federal property.....\$ 5,183,000 00				
Less transfer to Vote 20.....	600,000 00			
	4,583,000 00	4,177,906 33	405,093 67	3,707,309 52
Stat. Contributions to the provinces under terms of the Trans-Canada Highway Act.....	2,338,157 65	2,338,157 65		39,573,136 76
	16,038,157 65	15,215,864 39	822,293 26	51,946,813 57
Total.....	339,720,141 82	336,756,429 52	2,963,712 30	330,657,603 68
REGIONAL ECONOMIC EXPANSION				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
1 Operating expenditures.....\$ 30,716,600 00				
1b Reimbursement of the Prairie Farm Rehabilitation Stores Working Capital Advance established by Vote 539, Appropriation Act No. 3, 1953 in the amount of \$13,404 for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	116,070 00			
	30,832,671 00	26,288,334 48	4,544,336 52	21,968,492 10
5 Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon River Causeway Dam project; authority to make expenditures on works, land, buildings and equipment on other than federal property for community infrastructure and on projects for the benefit of Indians and non-Indians.....	9,526,200 00	4,370,629 19	5,155,570 81	4,431,915 38
10 The grants listed in the Estimates, contributions and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the Provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements.....\$293,088,000 00				
10a.....	3,257,000 00			
	296,345,000 00	277,958,150 44	18,386,849 56	234,094,729 18
Stat. Minister of Regional Economic Expansion—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	336,720,870 92	308,634,114 03	28,086,756 89	260,512,136 58
Cape Breton Development Corporation				
35 Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1971 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and notwithstanding Section 31(2) of the said Act for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1971 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty.....\$ 19,115,000 00				
35a.....	9,735,000 00			
	28,850,000 00	28,830,059 00	19,941 00	25,778,377 00
Stat. Payments to the Cape Breton Development Corporation pursuant to Sections 19 and 24 of the Cape Breton Development Corporation Act.....	8,928,979 00	8,928,979 00		11,540,000 00
	37,778,979 00	37,759,038 00	19,941 00	37,318,377 00
Total.....	374,499,849 92	346,393,152 03	28,106,697 89	297,830,513 58

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
SECRETARY OF STATE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Minister without Portfolio of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$ 2,829,000 00			
1a To extend the purposes of Secretary of State Vote 1, Appropriation Act No. 3, 1971 to provide that the expression "Minister without Portfolio" set out therein shall be deemed to read and to always have read as a "Ministry of State other than a Minister who presides over a Ministry of State" and to provide a further amount of.....	303,000 00			
1b.....	64,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	13,764 00			
	3,209,764 00	3,206,846 57	2,917 43	2,502,886 01
Stat. Secretary of State—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Minister without Portfolio—Motor car allowance.....	1,768 74	1,768 74		
†2b Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—Unexpended balance carried forward from 1970-71 appropriations.....	217,152 88	146,660 03	*70,492 85	206,570 87
Stat. Refunds of amounts credited to revenue in previous years.....	1,246 19	1,246 19		554 15
	3,446,931 73	3,373,521 45	73,410 28	2,727,010 95
BILINGUALISM DEVELOPMENT PROGRAM				
5 Operating expenditures.....	\$ 1,387,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	8,759 00			
	1,395,759 00	1,364,890 94	30,868 06	1,537,366 87
10 The grants listed in the Estimates and contributions.....	\$ 77,396,000 00			
10a.....	850,000 00			
	78,246,000 00			
Less transfers to:				
Vote 15.....	\$ 607,000 00			
Vote 100.....	425,000 00			
	1,032,000 00			
	77,214,000 00	76,987,180 64	226,819 36	51,814,713 44
	78,609,759 00	78,352,071 58	257,687 42	53,352,080 31
ARTS AND CULTURAL SUPPORT PROGRAM				
15 Program expenditures, the grants listed in the Estimates and contributions.....	\$ 1,142,000 00			
15a.....	150,000 00			
15b To authorize the transfer of \$607,000 from Secretary of State Vote 10 and \$442,999 from Secretary of State Vote 30, Appropriation Act No. 3, 1971 for the purposes of this Vote....	1 00			
Transfers from:				
Vote 10.....	607,000 00			
Vote 30.....	442,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	6,256 00			
	2,348,256 00	2,268,635 51	79,620 49	6,771,053 33

*Available for expenditure in subsequent fiscal years.

†This vote was included in 1969-70 appropriations.

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
SECRETARY OF STATE—Continued					
Department—Concluded					
CENTENARY OF CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM					
*22a	Payments in 1970-71 and 1971-72 fiscal years in respect of program expenditures and contributions—Unexpended balance carried forward from 1970-71 appropriations....	9,844,893 95	9,838,222 26	6,671 69	155,106 05
EDUCATION SUPPORT PROGRAM					
25	Program expenditures and the grants listed in the Estimates	537,000 00	486,389 79	50,610 21	332,730 02
Stat.	Post-secondary education payments to the provinces pur- suant to Part II of the Federal-Provincial Fiscal Arrange- ments Act, 1967.....	450,458,956 00 450,995,956 00	450,458,956 00 450,945,345 79	50,610 21	388,268,988 00 388,601,718 02
TRANSLATION PROGRAM					
30	Program expenditures.....\$ 11,335,000 00				
	30a.....233,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....12,512 00				
	11,580,512 00				
	Less transfer to Vote 15.....442,999 00				
		11,137,513 00	11,118,685 65	18,827 35	8,551,925 44
CITIZENSHIP DEVELOPMENT PROGRAM					
35	Operating expenditures.....\$ 7,744,000 00				
	35b.....177,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....17,518 00				
	7,938,518 00				
	Less transfer to Vote 40.....4,253,000 00				
		3,685,518 00	3,681,886 35	3,631 65	2,212,455 82
40	The grants listed in the Estimates and con- tributions.....\$ 7,814,000 00				
	40a To authorize the transfer of \$4,253,000 from Secretary of State Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....1,785,300 00				
	Transfer from Vote 35.....4,253,000 00				
		13,852,300 00	12,630,732 50	1,221,567 50	4,103,238 17
41a	Opportunities for Youth—Program expenditures and con- tributions.....	24,712,000 00 42,249,818 00	24,692,156 57 41,004,775 42	19,843 43 1,245,042 58	6,315,693 99
CITIZENSHIP REGISTRATION PROGRAM					
45	Program expenditures.....\$ 2,055,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....1,251 00				
	2,056,251 00		2,055,626 75	624 25	1,759,913 37
		600,689,378 68	598,956,884 41	1,732,494 27	468,234,501 46
Canada Council					
50	Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act.....	26,310,000 00	26,310,000 00		24,200,000 00
Canadian Broadcasting Corporation					
55	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting ser- vice.....	181,000,000 00	181,000,000 00		166,000,000 00

*This vote was included in 1970-71 appropriations.

Appropriations and Expenditures by Departments—Continued

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
SECRETARY OF STATE—Continued					
Canadian Film Development Corporation					
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act.....	1,818,060 58	1,818,060 58		997,866 79
63a	To increase from \$10,000,000 to \$20,000,000 the statutory limit set up under Section 18(1) of the Canadian Film Development Act.....	1 00		1 00	
		1,818,061 58	1,818,060 58	1 00	997,866 79
Canadian Radio-Television Commission					
65	Program expenditures and contributions..\$ 4,007,000 00				
	65a..... 324,000 00				
	65b..... 278,000 00				
	Transfer from Treasury Board Vote 5 contingencies..... 134,290 00				
		4,743,290 00	4,732,083 05	11,206 95	3,292,004 25
Company of Young Canadians					
70	Payment to the Company of Young Canadians.....	1,900,000 00	1,900,000 00		1,900,000 00
National Arts Centre Corporation					
75	Payments to the National Arts Centre Corporation.....\$ 2,929,000 00				
	75a..... 27,000 00				
		2,956,000 00	2,956,000 00		2,625,000 00
National Film Board					
80	Program expenditures and the grants listed in the Estimates.....\$ 10,992,000 00				
	80a..... 225,000 00				
	80b..... 703,000 00				
	Transfer from Treasury Board Vote 5 contingencies..... 133,395 00				
		12,053,395 00	12,047,895 00	5,500 00	10,288,131 00
	Expenditures from appropriations not required for 1971-72..				90,430 63
		12,053,395 00	12,047,895 00	5,500 00	10,378,561 63
National Library					
95	Program expenditures including a payment of \$300,000 to the National Library Purchase Account for the purpose of acquiring books.....\$ 3,984,000 00				
	95a..... 80,000 00				
	95b To increase from \$300,000 to \$496,000 the payment to the National Library Purchase Account for the purpose of acquiring books..... 1 00				
	Transfer from Treasury Board Vote 5 contingencies..... 12,870 00				
		4,076,871 00	3,709,664 23	367,206 77	2,544,753 23
National Museums of Canada					
100	Program expenditures, the grant listed in the Estimates, \$2,050,000 for the purchase of objects for the collection of the Corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes.....\$ 10,084,000 00				
	100a..... 250,000 00				

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
SECRETARY OF STATE—Concluded				
National Museums of Canada—Concluded				
100b To increase from \$2,050,000 to \$2,400,000 the provision for the purchase of objects for the collections of the Corporation, to authorize the transfer of \$425,000 from Secretary of State Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	224,000 00			
Transfer from Secretary of State Vote 10	425,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	181,505 00			
	11,164,505 00	11,164,241 16	263 84	8,209,516 73
Public Archives				
105 Program expenditures.....	\$ 3,477,000 00			
105a.....	222,000 00			
105b.....	25,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	18,525 00			
	3,742,525 00	3,741,533 43	991 57	3,651,401 34
Public Service Commission				
115 Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program.....	\$ 18,133,000 00			
115a.....	574,000 00			
115b.....	608,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	75,835 00			
	19,390,835 00	19,368,492 25	22,342 75	15,820,244 95
Representation Commissioner				
Stat. Salary of the Representation Commissioner.....	27,056 81	27,056 81		26,982 89
Stat. Expenses of the Representation Commissioner.....	102,420 20	102,420 20		59,035 97
	129,477 01	129,477 01		86,018 86
Total.....	869,974,338 27	867,834,331 12	2,140,007 15	707,939,869 24
SOLICITOR GENERAL				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and the grants listed in the Estimates.....	\$ 1,669,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	143,731 00			
	1,812,731 00	1,804,232 41	8,498 59	1,350,888 21
Stat. Solicitor General—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 90
	1,829,730 92	1,821,232 33	8,498 59	1,367,888 11
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary Service—Operating expenditures including compensation to discharged inmates permanently disabled while in penitentiaries, and the grants listed in the Estimates.....	\$ 63,083,000 00			

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
SOLICITOR GENERAL—Concluded				
Correctional Services—Concluded				
CORRECTIONAL SERVICES PROGRAM—Concluded				
5b Reimbursement of the Industrial and Stores Account Working Capital Advance established by Vote 628, Appropriation Act No. 2, 1955 in the amount of \$19,717.23 for the value of stores which have become obsolete; to authorize the transfer of \$1,296,716 from Solicitor General Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	1,296,716 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,374,000 00			
		65,753,717 00	65,678,007 06	75,709 94
10 Penitentiary Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$ 17,745,000 00			56,477,071 55
10a.....	366,000 00			
	18,111,000 00			
Less transfers to:				
Vote 5.....	\$1,296,716 00			
Vote 25.....	414,999 00			
	1,711,715 00			
		16,399,285 00	14,137,199 58	2,262,085 42
15 National Parole Board—Operating expenditures.....		6,223,000 00	5,691,196 35	531,803 65
Stat. Pensions and other benefits.....		21,258 91	21,258 91	19,702 67
Stat. Federal Court awards.....		7,093 06	7,093 06	
Stat. Refunds of amounts credited to revenue in previous years..		23 80	23 80	31 34
		88,404,377 77	85,534,778 76	2,869,599 01
				75,116,352 82
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures including expenditures on behalf of the 40th General Assembly of Interpol in Ottawa in 1971, the grants listed in the Estimates, and authority to spend revenue received during the year \$119,161,133 00				
20a.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	3,314,820 00			
		122,475,954 00	120,144,475 82	2,331,478 18
25 Capital expenditures.....	\$ 19,244,100 00			101,525,771 30
25a.....	1,426,000 00			
25b To authorize the transfer of \$414,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	414,999 00			
		21,085,100 00	20,540,243 80	544,856 20
Stat. Pensions and other benefits.....		28,685,050 60	28,685,050 60	13,340,067 50
Stat. Royal Canadian Mounted Police Superannuation Account—Additional interest on the balance in the account.....				29,094,462 27
		3,311,655 42	3,311,655 42	2,328,141 43
Stat. Federal Court awards.....		24,756 94	24,756 94	16,353 17
		175,582,516 96	172,706,182 58	2,876,334 38
				146,304,795 67
Total.....		265,816,625 65	260,062,193 67	5,754,431 98
				222,789,036 60

Appropriations and Expenditures by Departments—Continued

Vote				
	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
SUPPLY AND SERVICES				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$ 4,169,000 00			
1a.....	70,000 00			
1b.....	20,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	78,041 00			
		4,337,041 00	4,194,798 94	142,242 06
Stat. Minister of Supply and Services—Salary and motor car allowance.....				4,185,128 76
		16,999 92	16,999 92	16,999 92
		4,354,040 92	4,211,798 86	4,202,128 68
SUPPLY PROGRAM				
5 Program expenditures and grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors.....	\$ 22,742,000 00			
5a.....	689,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	51,070 00			
	23,482,070 00			
Less transfers to:				
Vote 15.....	\$ 78,000 00			
Vote 20.....	208,020 00			
	286,020 00			
		23,196,050 00	22,973,254 13	222,795 87
				21,607,026 16
SERVICES PROGRAM				
10 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and in respect of the services provided under Part V of the Government Organization Act, 1969 and authority to spend revenue received during the year.....	\$ 38,942,000 00			
10a.....	1,811,000 00			
10b Reimbursement in the amount of \$1,253,000 for the accumulated operating loss to December 31, 1971 of the Computer Services Bureau working capital advance account established by Loans, Investments and Advances Vote L99c, Appropriation Act No. 4, 1966 for the purpose of providing data processing and related services to other government departments and agencies; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$31,982.35 and to provide a further amount of.....	1,289,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	828,099 00			
		42,870,099 00	42,584,605 28	285,493 72
				36,489,008 16
		70,420,189 92	69,769,658 27	650,531 65
				62,298,163 00
Canadian Arsenals Limited				
15 Program expenditures.....	\$ 1,636,000 00			
15b To authorize the transfer of \$78,000 from Supply and Services Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	275,000 00			
Transfer from Vote 5.....	78,000 00			
		1,989,000 00	1,938,552 00	50,448 00
				1,519,211 76

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
SUPPLY AND SERVICES—Concluded				
Canadian Commercial Corporation				
20 Program expenditures.....	\$ 3,773,000 00			
20b To authorize the transfer of \$208,020 from Supply and Services Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 5.....	208,020 00			
	3,981,021 00	3,916,020 41	65,000 59	3,865,000 00
Information Canada				
25 Program expenditures and the grants listed in the Estimates, and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public and authority to spend revenue received during the year.....	\$ 7,950,000 00			
25a.....	456,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	4,095 00			
	8,410,095 00	8,101,568 58	308,526 42	6,964,850 64
Total.....	84,800,305 92	83,725,799 26	1,074,506 66	74,647,225 40
TRANSPORT				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
HEADQUARTERS PROGRAM				
1 Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year.....	\$ 10,040,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	11,009 00			
	10,051,009 00	9,726,659 87	324,349 13	8,386,764 70
Stat. Minister of Transport—Salary and motor car allowance....	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years..	40,509 79	40,509 79		38,149 69
	10,108,518 71	9,784,169 58	324,349 13	8,441,914 31
MARINE TRANSPORTATION PROGRAM				
5 Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses in- curred in respect of Canadian distressed seamen as de- fined in Section 306 of the Canada Shipping Act, auth- ority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other govern- ments and authority to spend revenue received during the year.....	\$ 78,390,000 00			
5a.....	49,000 00			
5b To authorize the transfer of \$253,286 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	253,286 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,749,420 00			
	80,441,707 00	80,203,647 72	238,059 28	75,495,666 54
10 Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$ 25,665,000 00			
10a.....	3,263,000 00			
	28,928,000 00			

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Department—Continued				
MARINE TRANSPORTATION PROGRAM—Concluded				
<i>Less transfers to:</i>				
Vote 5.....	\$253,286 00			
Vote 45.....	600,000 00			
Vote 110b.....	223,999 00			
Vote 115b.....	360,999 00			
Vote 120b.....	203,999 00			
Vote 125b.....	155,999 00			
	<u>1,798,282 00</u>			
	27,129,718 00	22,831,946 97	4,297,771 03	17,034,694 58
Stat. Federal Court awards.....	10,000 00	10,000 00		8,392 00
Stat. Refunds of amounts credited to revenue in previous years..	3,732 21	3,732 21		
	<u>107,585,157 21</u>	<u>103,049,326 90</u>	<u>4,535,830 31</u>	<u>92,538,753 12</u>
AIR TRANSPORTATION PROGRAM				
25 Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year.....	\$115,479,000 00			
25a.....	1,829,000 00			
25b.....	143,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	314,195 00			
	<u>117,765,195 00</u>	<u>110,489,460 16</u>	<u>7,275,734 84</u>	<u>102,842,827 81</u>
30 Capital expenditures including contributions towards construction done by local or private authorities.....	\$ 45,487,000 00			
30a.....	3,117,000 00			
30b.....	516,318 00			
	<u>49,120,318 00</u>	<u>48,895,422 94</u>	<u>224,895 06</u>	<u>36,313,537 01</u>
Stat. Federal Court awards.....	2,071 77	2,071 77		
	<u>166,887,584 77</u>	<u>159,386,954 87</u>	<u>7,500,629 90</u>	<u>139,156,364 82</u>
SURFACE TRANSPORTATION PROGRAM				
40 Operating expenditures, including payments for the amortization of the cost of ferry vessels and related equipment and payments to the Canadian National Railway Company to be applied by the company in payment of the deficits arising in the operations in the calendar year 1971 of the following ferry services: Newfoundland ferry and terminals; Newfoundland coastal services, Prince Edward Island ferry and terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A.....	\$36,338,000 00			
40b.....	1,100,000 00			
	<u>37,438,000 00</u>	<u>37,349,380 55</u>	<u>88,619 45</u>	<u>34,135,198 96</u>
45 Capital expenditures, including expenditures on works on other than federal property.....	\$10,008,000 00			
45b Capital expenditures including expenditures on works other than Federal property and, to authorize the transfer of \$600,000 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	15,148,000 00			
Transfer from Vote 10.....	600,000 00			
	<u>25,756,000 00</u>	<u>25,755,217 00</u>	<u>783 00</u>	<u>7,898,806 35</u>
50 Contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1971 \$30 per month instead of \$20 per month as fixed by the said Act.....	\$ 6,763,000 00			

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
TRANSPORT—Continued					
Department—Concluded					
SURFACE TRANSPORTATION PROGRAM—Concluded					
	50a To extend the purposes of Transport Vote 50, Appropriation Act No. 3, 1971 to authorize the payment of supplementary pension allowances under the Intercolonial and Prince Edward Island Railway Employees Provident Fund Act so as to make the minimum allowance payable in the calendar year 1971 \$50 per month instead of \$30 as fixed by the said Act and to provide a further amount of.....	1,400,000 00			
		8,163,000 00	7,713,112 44	449,887 56	6,662,679 05
Stat.	Payments to the Canadian National Railway Company in respect to the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963).....	975,310 61 72,332,310 61	975,310 61 71,793,020 60	539,290 01	933,721 14 49,630,405 50
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM					
55	Program expenditures and authority to spend revenue received during the year.....	\$ 2,160,000 00			
	55a.....	3,600,000 00			
		5,760,000 00	4,542,612 66	1,217,387 34	555,845 21
		362,673,571 30	348,556,084 61	14,117,486 69	290,323,282 96
Canadian National Railways					
60	Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1971 in respect of the Canadian National Railways System.....	25,000,000 00	24,267,741 00	732,259 00	29,709,064 00
Canadian Transport Commission					
65	Operating expenditures.....	10,344,000 00	7,842,413 60	2,501,586 40	6,729,697 73
70	The grants listed in the Estimates and contributions including an amount of \$20,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that subsection (2) of section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection (1) of section 6 of that Act.....	43,240,000 00	41,456,609 97	1,783,390 03	42,278,953 55
Stat.	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act (R.S. c. N-17).....	65,498,615 87	65,498,615 87		65,663,994 00
Stat.	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....	6,937,375 06 100 00	6,937,375 06 100 00		2,821,930 13
Stat.	Refunds of amounts credited to revenue in previous years				
		126,020,090 93	121,735,114 50	4,284,976 43	117,494,575 41
National Harbours Board					
75	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1971 in the operation of the Jacques Cartier Bridge, Montreal Harbour.....	825,000 00	515,409 00	309,591 00	500,000 00

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
TRANSPORT—Continued					
National Harbours Board—Concluded					
80	To authorize expenditures by the National Harbours Board, either by itself or on behalf of or in co-operation with others, (a) in the amount of \$1,800,000 for the construction of retaining walls along the banks of the St. Charles River between the proposed dam at the mouth of the river and Scott Bridge at Quebec Harbour, (b) in the amount of \$600,000 for the reconstruction of the entrance to Princess Louise Basin, Quebec Harbour, such amounts to be credited to the National Harbours Board Special Account and to constitute an absolute grant without interest.....	\$ 2,400,000 00			
80a	To authorize expenditures of \$1,354,000 for designated employment creating projects, such amounts to be credited to the National Harbours Board Special Account and to constitute an absolute grant without interest and to provide a further amount of.....	1,354,000 00			
		3,754,000 00	3,154,000 00	600,000 00	1,200,000 00
	<i>Expenditures from appropriations not required for 1971-72..</i>				800,000 00
		4,579,000 00	3,669,409 00	909,591 00	2,500,000 00
The St. Lawrence Seaway Authority					
DEEP WATERWAY PROGRAM					
95	Payments to the St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1971 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie.....	10,400,000 00	8,870,087 33	1,529,912 67	8,165,116 06
97a	Payments to the St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the operating and capital expenditures of the deep waterway between the Port of Montreal and Lake Erie.....	1,705,000 00	1,705,000 00		
		12,105,000 00	10,575,087 33	1,529,912 67	8,165,116 06
ENTRUSTED (NON-TOLL) CANALS PROGRAM					
105	Payments to the St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1971-72 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works.....	\$ 1,700,000 00			
105a	.....	1,400,000 00			
		3,100,000 00	2,731,672 00	368,328 00	1,714,625 00
Stat.	Payments to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund	230,908 23	230,908 23		198,366 08
		3,330,908 23	2,962,580 23	368,328 00	1,912,991 08
		15,435,908 23	13,537,667 56	1,898,240 67	10,078,107 14

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
TRANSPORT—Concluded				
Atlantic Pilotage Authority				
110b Payment to the Atlantic Pilotage Authority upon application by the Minister to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$223,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	223,999 00			
	224,000 00	171,663 83	52,336 17	
Great Lakes Pilotage Authority				
115b Payment to the Great Lakes Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$360,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	360,999 00			
	361,000 00	233,192 95	127,807 05	
Laurentian Pilotage Authority				
120b Payment to the Laurentian Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$203,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	203,999 00			
	204,000 00	154,377 41	49,622 59	
Pacific Pilotage Authority				
125b Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$155,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	155,999 00			
	156,000 00	121,100 43	34,899 57	
Total.....	534,653,570 46	512,446,351 29	22,207,219 17	450,105,029 51

TREASURY BOARD

Details of expenditure and revenue are given in volume II

Department

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

1 Program expenditures and the grants listed in the Estimates.....	\$ 9,961 000 00			
1a.....	745,400 00			
1b.....	88,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	975 00			
	10,795,375 00	10,447,975 40	347,399 60	7,739,657 94
Stat. President of the Treasury Board—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	10,812,374 92	10,464,975 32	347,399 60	7,756,657 86

Appropriations and Expenditures by Departments—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
TREASURY BOARD—Continued				
Department—Continued				
GOVERNMENT CONTINGENCIES PROGRAM				
5 Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations and to authorize expenditures during the period ending April 30, 1972 in respect of salary increases for persons employed in the Public Service payable with respect to 1971-72 and previous fiscal years, to establish as a reserve the unexpended balance of this Vote from which payments may be made in respect of the aforesaid salary increases and to provide that such expenditures shall be recorded in the accounts of Canada as a transaction of the 1971-72 fiscal year.....	\$75,000,000 00			
5b To delete the words "and to authorize expenditures during the period ending April 30, 1972 in respect of salary increases for persons employed in the Public Service payable with respect to 1971-72 and previous fiscal years, to establish as a reserve the unexpended balance of this Vote from which payments may be made in respect of the aforesaid salary increases and to provide that such expenditures shall be recorded in the accounts of Canada as a transaction of the 1971-72 fiscal year" contained in Treasury Board Vote 5, Appropriation Act No. 3, 1971.....	1 00			
	75,000,001 00			
Less transfers.....	25,407,351 00			
		49,592,650 00	49,592,650 00	65,037,572 00
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
10 Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada, to the Unemployment Insurance Fund in respect of Government employees paid through the Central Pay Office, and to the Hospital Insurance (outside Canada) Plan.....	\$29,490,000 00			
10a To extend the purposes of Treasury Board Vote 10, Appropriation Act No. 3, 1971 for payment of employer contributions to the Unemployment Insurance Fund by deleting the words "paid through the Central Pay Office" effective January 1, 1972.....	1 00			
	29,490,001 00	23,795,288 94	5,694,712 06	17,260,102 93
12b To authorize the Governor in Council, notwithstanding Section 8(1) of the Canadian Wheat Board Act, to delete from Part IV and add to Part I of Schedule A to the Public Service Superannuation Act, the Canadian Wheat Board.....		1 00	1 00	

Appropriations and Expenditures by Departments—Continued

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
TREASURY BOARD—Concluded					
Department—Concluded					
EMPLOYER CONTRIBUTIONS TO EMPLOYEE					
BENEFIT PLANS PROGRAM—Concluded					
Stat.	Government's contribution as an employer under the Canada Pension Plan and the Quebec Pension Plan and to the Superannuation Account, the Supplementary Retirement Benefits Account and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act.....	208,010,544 86	208,010,544 86		200,917,930 56
Stat.	Additional interest on the balance in the Superannuation Account.....	65,353,005 38	65,353,005 38		49,490,732 58
Stat.	Write-off of assets.....	470 76	470 76		353 50
	Expenditures from appropriations not required for 1971-72....				22,903 00
		302,854,023 00	297,159,309 94	5,694,713 06	267,692,022 57
SPECIAL PROGRAMS					
	Expenditures from appropriations not required for 1971-72.....				29,373 02
		363,259,047 92	307,624,285 26	55,634,762 66	340,515,625 45
National Research Council of Canada					
15	Operating expenditures including authority to spend revenue received by the Council through the conduct of its operations..... \$48,861,663 00				
	15a..... 461,000 00				
	Transfer from Treasury Board Vote 5 contingencies..... 47,385 00				
		49,370,048 00	48,665,948 00	704,100 00	46,592,400 00
20	Capital expenditures..... \$ 7,524,000 00				
	20a..... 170,000 00				
		7,694,000 00	6,165,280 50	1,528,719 50	4,674,673 80
25	The grants listed in the Estimates.....	75,973,000 00	75,972,857 86	142 14	71,650,182 65
		133,037,048 00	130,804,086 36	2,232,961 64	122,917,256 45
	Total.....	496,296,095 92	438,428,371 62	57,867,724 30	463,432,881 90
URBAN AFFAIRS AND HOUSING					
<i>Details of expenditure and revenue are given in volume II</i>					
Ministry					
1	Program expenditures.....	2,119,500 00	1,847,130 63	272,369 37	
Stat.	Minister's salary and motor car allowance.....	11,380 51	11,380 51		
		2,130,880 51	1,858,511 14	272,369 37	
Central Mortgage and Housing Corporation					
5	To reimburse Central Mortgage and Housing Corporation for the calendar year 1971; for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a Province, municipality or municipal sewerage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects, and for Cité du Havre operating expenditures..... \$61,900,000 00				
	5a To extend the purposes of Urban Affairs and Housing Vote 5, Appropriation Act No. 3, 1971 to include among the losses for which reimbursement may be made, \$2,100,000 for losses on the sale of mortgages and to provide a further amount of..... 3,900,000 00				
		65,800,000 00	62,564,892 51	3,235,107 49	44,010,236 65
Stat.	Public housing projects undertaken under Part VI of the National Housing Act 1954.....	17,385,062 12	17,385,062 12		
Stat.	Housing research and community planning as contemplated by Part V of the National Housing Act, 1954.....	173,932 56	173,932 56		433,882 33
Stat.	Contributions to municipalities to assist in clearance, re-planning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954.....	2,116,168 35	2,116,168 35		2,543,187 58
		85,475,163 03	82,240,055 54	3,235,107 49	46,987,306 56

Appropriations and Expenditures by Departments—Continued

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
URBAN AFFAIRS AND HOUSING—Concluded					
National Capital Commission					
15	Operating expenditures.....	\$11,500,000 00			
	15a.....	800,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	46,020 00			
			12,346,020 00	12,346,020 00	11,300,000 00
20	Payment to the National Capital Fund....	\$13,500,000 00			
	20b.....	20,000,000 00			
			33,500,000 00	33,500,000 00	17,100,000 00
			45,846,020 00	45,846,020 00	28,400,000 00
	Total.....		133,452,063 54	129,944,586 68	3,507,476 86
					75,387,306 56
VETERANS AFFAIRS					
<i>Details of expenditure and revenue are given in volume II</i>					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 6,681,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	147,840 00			
		6,828,840 00			
	Less transfer to Vote 24a.....	1,076,999 00			
			5,751,841 00	5,718,813 31	33,027 69
Stat.	Minister of Veterans Affairs—Salary and motor car allowance.....		16,999 92	16,999 92	16,999 92
Stat.	Refunds of amounts credited to revenue in previous years..		300 00	300 00	2,773 90
			5,769,140 92	5,736,113 23	33,027 69
					6,242,619 19
WELFARE SERVICES PROGRAM					
5	War Veterans Allowance Board—Operating expenditures.....	\$ 354,000 00			
	5a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$43,460.46.....	1 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$41,903.30.....	1 00			
			354,002 00	339,114 83	14,887 17
					312,945 14
10	War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....		83,275,000 00	77,220,351 54	6,054,648 46
15	Operating expenditures.....	\$ 7,694,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	77,715 00			
			7,771,715 00	7,748,880 93	22,834 07
					6,833,815 22
20	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board.....		12,682,000 00	12,177,821 83	504,178 17
					12,164,026 82
Stat.	War Service Gratuities, Re-Establishment Credits and Repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....		312,801 76	312,801 76	240,906 21
Stat.	Returned soldiers insurance actuarial liability adjustment..		313,201 90	313,201 90	265,877 23
Stat.	Veterans insurance actuarial liability adjustment.....		1,053,076 44	1,053,076 44	1,023,428 25
			105,761,797 10	99,165,249 23	6,596,547 87
					109,750,163 76
BUREAU OF PENSIONS ADVOCATES PROGRAM					
24a	Program expenditures—To authorize the transfer of \$1,076,999 from Veterans Affairs Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
	Transfer from Vote 1.....	1,076,999 00			
			1,077,000 00	1,022,123 64	54,876 36
					1,035,591 59

Appropriations and Expenditures by Departments—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
VETERANS AFFAIRS—Concluded				
PENSIONS PROGRAM				
25 Operating expenditures.....	\$ 3,983,000 00			
25a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$18,653.52.....	1 00			
25b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$16,770.76.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	3,600 00			
	3,986,602 00	3,940,602 30	45,999 70	3,437,139 43
30 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	237,812,000 00 241,798,602 00	231,376,876 27 235,317,478 57	6,435,123 73 6,481,123 43	212,920,297 49 216,357,436 92
TREATMENT SERVICES PROGRAM				
35 Operating expenditures, contributions and authority to spend revenue received during the year \$68,009,000 00				
Transfer from Treasury Board Vote 5 contingencies.....	48,000 00			
	68,057,000 00	65,984,978 06	2,072,021 94	58,985,489 55
40 Capital expenditures including contributions to provinces and other authorities towards such costs.....	9,695,000 00 77,752,000 00	4,796,065 32 70,781,043 38	4,898,934 68 6,970,956 62	7,428,234 04 66,413,723 59
VETERANS' LAND ADMINISTRATION PROGRAM				
45 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 6,696,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	9,000 00			
	6,705,000 00	6,511,162 78	193,837 22	5,323,656 68
Stat. Provision for reserve for conditional benefits, Veterans Land Act.....	4,744,498 00	4,744,498 00		4,789,154 00
Stat. Reduction in Veterans Land Act advances.....	5,769 43	5,769 43		15,646 60
Stat. Write-off of active assets.....	3,282 59	3,282 59		13,513 97
	11,458,550 02	11,264,712 80	193,837 22	10,141,971 25
Total.....	443,617,090 04	423,286,720 85	20,330,369 19	409,961,280 12
Total for all departments.....	15,252,905,917 96	14,840,865,150 98	412,040,766 98	13,182,143,535 96

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SECTION 10

1971-72 PUBLIC ACCOUNTS

Statement of Assets and Liabilities

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THE GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1972

(with comparative figures as at March 31, 1971)

	March 31, 1972	March 31, 1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
ASSETS			
1. Current assets—			
(a) Cash, schedule A, page 7.....	1,823,883,254	1,599,287,435	224,595,819
(b) Securities held for the securities investment account at amortized cost.....	56,031,174	56,931,602	—900,428
(c) Other current assets, schedule B, page 7.....	79,986,694	52,698,352	27,288,342
	1,959,901,122	1,708,917,389	250,983,733
2. Departmental working capital advances, schedule C, page 7.....	171,966,182	194,312,281	—22,346,099
3. Foreign exchange reserve accounts—			
(a) Exchange Fund Account—(value of investments from advances on basis of closing market rates at March 31, 1972 \$5,229,763,805 and at March 31, 1971 \$4,338,159,534).....	5,516,279,053	4,578,423,991	937,855,062
(b) Canada's subscription to capital of the International Monetary Fund.....	1,141,326,769	1,148,880,764	—7,553,995
	6,657,605,822	5,727,304,755	930,301,067
4. Social security accounts, schedule D, page 9—			
Canada Pension Plan investment fund.....	4,611,303,000	3,701,275,000	910,028,000
Unemployment Insurance Account—Advances—All or part to be recovered by parliamentary appropriations.....	183,630,532		183,630,532
	4,794,933,532	3,701,275,000	1,093,658,532
5. Investments held for retirement of unmatured debt.....	15,385,722	6,875,017	8,510,705
6. Advances, loans and investments—Domestic, schedule E, page 9—			
(a) Loans to, and investments in, crown corporations.....	11,822,454,578	10,606,167,948	1,216,286,630
Recovery likely to require parliamentary appropriations.....	175,310,777	149,085,810	26,224,967
(b) Loans to provincial governments.....	504,926,647	359,949,199	144,977,448
(c) Municipal Development and Loan Board advances.....	254,110,836	263,554,972	—9,444,136
(d) Veterans Land Act fund (less reserve for conditional benefits).....	502,788,422	492,339,217	10,449,205
(e) Miscellaneous.....	490,091,309	320,265,483	169,825,826
	13,749,682,569	12,191,362,629	1,558,319,940
7. Advances, loans and investments—External, schedule F, page 15—			
(a) Loans to national governments.....	1,513,165,342	1,406,097,348	107,067,994
(b) Subscriptions to capital of and working capital advances and loans to, in- ternational organizations.....	325,733,564	275,035,884	50,697,680
(c) Investments in United States dollar securities issued by other than the Government of Canada—Columbia River Treaty.....		25,754,161	—25,754,161
	1,838,898,906	1,706,887,393	132,011,513
8. Securities held in trust, schedule G, page 16.....	128,673,061	124,490,532	4,182,529
9. Deferred charges—			
(a) Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account.....	331,140,000	227,240,000	103,900,000
Public service superannuation account.....	402,670,233	311,196,400	91,473,833
Royal Canadian Mounted Police superannuation account.....	18,748,000	30,005,400	—11,257,400
(b) Unamortized loan flotation costs, section 11, page 10.....	168,908,634	175,143,932	—6,235,298
	921,466,867	743,585,732	177,881,135
10. Capital assets.....	1	1	
11. Inactive loans and investments, schedule H, page 17.....	94,824,381	94,824,381	
Total recorded assets.....	30,333,338,165	26,199,835,110	4,133,503,055
12. Less: Reserve for losses on realization of assets.....	—546,384,065	—546,384,065	
Net recorded assets.....	29,786,954,100	25,653,451,045	4,133,503,055
13. Net debt, represented by excess of liabilities over net recorded assets, schedule I, page 17.....	17,936,681,625	17,322,374,244	614,307,381
	47,723,635,725	42,975,825,289	4,747,810,436

The notes appearing on page 4 are an integral part of this Statement of Assets and Liabilities.

	March 31, 1972	March 31, 1971	Net increase or decrease (-) during 1971-72
	\$	\$	\$
LIABILITIES			
14. Current and demand liabilities, schedule J, page 17—			
(a) Outstanding cheques.....	737,049,519	630,333,381	106,716,138
(b) Accounts payable (that portion paid in April of the next following year)....	649,746,071	582,300,567	67,445,504
(c) Non-interest-bearing notes payable to international organizations.....	32,569,376	7,048,532	25,520,844
(d) Matured debt outstanding.....	31,037,041	32,729,140	-1,692,099
(e) Interest due and outstanding.....	559,156,382	325,577,376	233,579,006
(f) Interest accrued.....	539,824,615	495,600,944	44,223,671
(g) Other current liabilities.....	131,795,886	89,304,037	42,491,849
	2,681,178,890	2,162,893,977	518,284,913
15. Foreign exchange reserve accounts—			
(a) Non-interest-bearing notes payable to the International Monetary Fund....	750,000,000	635,000,000	115,000,000
(b) Allocation of Special Drawing Rights in the International Monetary Fund	370,279,053	253,423,990	116,855,063
	1,120,279,053	888,423,990	231,855,063
16. Deposit and trust accounts, schedule K, page 19.....	600,191,074	439,183,779	161,007,295
17. Annuity, insurance and pension accounts, schedule L, page 23—			
(a) Social security accounts			
Canada Pension Plan.....	4,778,458,561	3,843,577,393	934,881,168
Old Age Security Fund.....	641,100,004	728,422,342	-87,322,338
Unemployment Insurance Account.....	36,897,305	-2,646,751	39,544,056
(b) Superannuation accounts.....	8,672,309,822	7,760,361,754	911,948,068
(c) Other.....	1,447,515,017	1,445,263,043	2,251,974
	15,576,280,709	13,774,977,781	1,801,302,928
18. Undisbursed balances of appropriations to special accounts, schedule M, page 24	190,699,274	266,598,006	-75,898,732
19. Refundable corporation tax.....	1,904,574	3,064,986	-1,160,412
20. Provision for compound interest on Canada Savings Bonds, schedule N, page 25	56,864,079	18,582,473	38,281,606
21. Deferred credits, schedule O, page 25.....	231,735,484	216,813,957	14,921,527
22. Suspense accounts, schedule P, page 25.....	6,002,765	4,129,739	1,873,026
23. Unmatured debt, schedule Q, page 27			
(a) Bonds.....	23,428,499,823	21,466,156,601	1,962,343,222
(b) Treasury bills.....	3,830,000,000	3,735,000,000	95,000,000
	27,258,499,823	25,201,156,601	2,057,343,222
Total liabilities.....	47,723,635,725	42,975,825,289	4,747,810,436

NOTE:

The contingent liabilities of the Government of Canada, consisting of railway securities guaranteed as to principal and interest \$821,712,000; other guarantees of \$10,827,645,950; together with certain indeterminate guarantees, are listed on page 83.

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1972.

A. M. HENDERSON,
Auditor General.

Notes to Statement of Assets and Liabilities as at March 31, 1972

The increase in net debt reflects the budgetary deficit of \$614,307,381.

Additional liabilities for the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account arising out of pay increases have been credited to these accounts and charged to deferred charges and are being amortized over a five-year period in accordance with the amendments to the superannuation acts.

Unmatured debt includes bonds payable in U.S. dollars in the amount of \$241,928,000 U.S. converted at the official parity rate of \$1 U.S.=1.08108 Canadian and bonds payable in Deutsche Marks in the amount of DM250,000,000 converted at the official parity rate of DM 3.66=1.08108 Canadian.

The liability for the allocation of Special Drawing Rights issued by the International Monetary Fund has been recorded in the accounts of Canada in accordance with the Fund's accounting recommendations to participants. Although the liability arises from transactions associated with foreign exchange reserves, it is not taken into account in determining Canada's official international reserves.

The Unemployment Insurance Act, 1971, authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayment of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account.

The balance in the Unemployment Insurance Fund at March 31, 1971 was \$323 million and consisted of \$25 million on deposit with the Receiver General and \$326 million in investments in Government of Canada Securities plus accrued interest partly offset by outstanding warrants of \$27 million. As at June 27, 1971 the balance in the Fund was \$272 million and consisted of \$15 million on deposit with the Receiver General, \$21 million on deposit with chartered banks and \$236 million in investments in Government of Canada securities plus accrued interest. As of June 27, 1971 the balance in the Fund (\$272 million) was transferred to the Unemployment Insurance Account. As the Unemployment Insurance Account now forms part of the Consolidated Revenue Fund all transactions must be recorded therein. Consequently the presentation of those transactions and the balances resulting therefrom must be reflected in the Government of Canada Statement of Assets and Liabilities. The following is a summary of these accounts as recorded in the Statement of Assets and Liabilities with comparative figures as at March 31, 1971.

	1972	1971	Increase or decrease (—)
ASSETS			
Cash in Receiver General special deposits.....	\$ 29,959	\$ 25,056	\$ 4,903
Advances.....	183,630		183,630
	213,589	25,056	188,533
LIABILITIES			
Outstanding warrants.....	51,834	27,629	24,205
Unemployment Insurance Account.....	36,897	—2,647	39,544
	88,731	24,982	63,749

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities

ASSETS

- (a) Cash represents balances of current and special deposits at credit of the Receiver General for Canada in banks in Canada, London, New York, Paris, Bonn, Brussels, Rome and Frankfurt and cash in hands of collectors and in transit. Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General for Canada until after that date. Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada, and temporary deposits in Customs and Excise bank accounts record moneys held as a security for the temporary entry of goods or to otherwise ensure compliance with various departmental regulations.
- (b) This shows the temporary holdings by the Government of Canada at amortized cost of its own securities (including Canada savings bonds at par for resale to subscribers under the government employees installment purchase plan).
- (c) This category includes moneys received after March 31, but applicable to the current year, Post Office moneys in hands of collectors and in transit at March 31 and blocked currency on deposit at March 31, 1971 in Canadian funds to the credit of the Receiver General for Canada in the Bank of China, Peking, China. Accounts receivable, with the exception of those held as charges against departmental working capital advances, are not included in this statement. Summaries of accounts receivable furnished by departments are shown in the departmental sections of Volume II and an overall total by departments is shown in section 11 of this volume.
- Departmental working capital advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments.

3. (a) This is the valuation of advances to finance the purchase of gold, foreign exchange and notes issued by the International Monetary Fund. The value of investments from advances is shown on the basis of closing market rates at March 31, 1971 and 1972. The balance of advances at March 31, 1972 also includes the Canadian dollar equivalent of U.S. \$358,620,000 of Special Drawing Rights issued to Canada by the International Monetary Fund.

3. (b) This account records Canada's quota in the International Monetary Fund.

In this organization members' quotas are now expressed in Special Drawing Rights and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand, except for a cash working balance of at least one per cent. Whenever this working balance contains more than \$1 million in excess of this minimum requirement, the fund remits cash to the member and demand notes are substituted in round lots of \$1 million, conversely should the working balance fall below minimum requirements the reverse action takes place. These notes are carried as a liability of the Government of Canada under the heading "foreign exchange reserve accounts".

Until 1972 quotas were expressed in U.S. dollars. When Canada joined the fund in 1946-47 its quota was set at U.S.\$300 million. This was raised to U.S.\$550 million in October 1959, in May 1966 to U.S.\$740 million and in December 1970 to U.S.\$1,100 million or 1,100 million SDR's at the then prevailing rate of U.S.\$1=1 SDR.

The balance in the account at March 31, 1972 was Can. \$1,141,326,769.

4. The Canada Pension Plan Act, 1965 directed that this account be established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province. The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

5. This account records holdings by the Government of Canada, at amortized cost, of its own issues.

6. (a) Loans to, and investments in, crown corporations represent the government's outstanding advances to crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for relending. The government equity in crown corporations as recorded in the Accounts of Canada as at March 31, 1972, together with the unrecorded government equity in the surpluses (less deficits), reserves, etc., of the crown corporations at their respective years ended coincident with, or immediately prior to, the fiscal year ended March 31, 1972, is shown in section 11 of this volume.

6. (b) Under this heading are loans to provinces made under relief acts and other legislation.

6. (c) This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs. These loans carry specified conditional benefits if the terms of the agreements are fulfilled by the municipalities.

6. (d) This account records the cost of the acquisition of properties, building materials, livestock, farm equipment and commercial fishing equipment for purposes of the act for sale to qualified veterans of World War 2 and Korea under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

6. (e) This category is composed of miscellaneous loans and balances receivable.

7. (a) Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada and special loan assistance to developing countries.

7. (b) This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the International Bank for Reconstruction and Development, the International Development Association and the International Finance Corporation and working capital advances and loans to international organizations.

7. (c) This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada. The balance of the securities outstanding at March 31, 1971 were redeemed during 1971-72.

8. This category records the security holdings of various deposit and trust, and annuity, insurance and pension accounts.

9. (a) These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1970 for the Canadian Forces superannuation account, as at December 31, 1972 for the Public Service superannuation account and as at December 31, 1969 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies. The amount so credited will be charged to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases will be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized over a period of five years commencing in the year in which the increase is authorized.

9. (b) This account consists of discounts, commissions, redemption and conversion premiums on loan flotations remaining to be charged annually to expenditure. These costs are amortized in the case of general loans, over the period from the date of issue to the earliest call date, if one is specified, otherwise to the maturity date of the loan, and in the case of Canada savings bonds over a period of five years from date of issue.
10. This records at a nominal value of \$1 such capital assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.
11. This group includes certain loans and advances which are not currently revenue-producing or realizable.
12. This reserve is provided for losses on realization of assets.

NET DEBT

13. The net debt of Canada is represented by the excess of liabilities over the net recorded assets, or, in effect, the deficit since Confederation.

LIABILITIES

14. (a) This is the balance of cheques issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.
14. (b) This account represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.
14. (c) This account records non-interest-bearing notes payable to international organizations excluding those payable to the International Monetary Fund which are included in the liability category "Foreign Exchange Reserve Accounts" see note 15(a).
14. (d) This item represents the amount of matured bonds and other securities outstanding on March 31 with the exception of those transferred to revenue. In the fiscal year 1958-59 a new practice was introduced of transferring to non-tax revenue those matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event less than five years after the date of maturity.
14. (e) This represents the amount of interest which has become due on the public debt but remains unpaid.
14. (f) This represents the amount of accrued interest to March 31 on the public debt but which is not due and payable until some future date.
14. (g) This group includes miscellaneous liabilities of the Government of Canada. Generally the creditor is in possession of some form of the government's negotiable paper that is due and payable on demand. The liability for post office money orders and outstanding unemployment insurance warrants are the main items in this group.
15. (a) This account records non-interest-bearing notes payable to the International Monetary Fund.
- 15 (b) This account includes the Allocation of Special Drawing Rights issued by the International Monetary Fund.

It includes an upward adjustment to the value of Special Drawing Rights, of Cdn. \$000 concomitant with the increase in the price of gold from U.S. \$35 to U.S. \$38 an ounce.

16. The accounts in this category represent the government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these, comprising the large majority of the accounts, consists of those cases where the government acts virtually as trustee, administering the funds for the purpose for which they were created. The other class is the deposit accounts which cover mainly those cases where the government has received the moneys as a guarantee that work will be properly performed.
17. (a) This category records the government's liability in respect of the Canada Pension Plan, the Old Age Security Fund and the Unemployment Insurance Account.
17. (b) This category records the government's liability in respect to the Public Service Superannuation Account, the Canadian Forces Superannuation Account and the Royal Canadian Mounted Police Superannuation Account.
17. (c) This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds and government annuities, that are not included in the previous two paragraphs. The government receives premiums or similar assessments and in turn pays out specific benefits.
18. This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited, under parliamentary authority, moneys arising from the sale of materials, supplies, equipment, land, works and buildings, which are available for the purpose of the Department of National Defence.
19. This account records the refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax and by certain types of trusts on specified types of income.
20. This account records the estimated amount of the prorated provision to March 31 for the special compound interest feature applicable to certain Canada savings bonds.
21. This category records those accounts which reflect amounts due to the government but in respect of which payment has been deferred. These are contra accounts to corresponding items in the assets.
22. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
23. This account shows the unmatured debt of the Government of Canada which includes bonds payable in New York in the amount of \$241,928,000 U.S. converted at the official parity rate of \$1 U.S. = \$1.08108 Canadian and bonds payable in Deutsche Marks in the amount of DM250,000,000 converted at the official parity rate of DM 3.66 = \$1.08108 Canadian. Also included are special non-marketable bonds held in the Canada Pension Plan Investment Account.

STATEMENT OF ASSETS AND LIABILITIES

Schedules to Statement of Assets and Liabilities as at March 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE A			
Cash—			
1 In Receiver General current deposits—			
Belgian francs.....	43,830	213,916	—170,086
Canadian dollars.....	1,550,100,702	1,233,158,635	316,942,067
French francs.....	243,629	746,660	—503,031
United Kingdom sterling.....	1,306,077	3,673,769	—2,367,692
United States dollars.....	10,137,571	10,262,096	—124,525
West German marks.....	6,051,249	6,822,844	—771,595
	1,567,883,058	1,254,877,920	313,005,138
In Receiver General special deposits—			
2 Banco di Roma, Rome, Italy.....	71,597	59,546	12,051
3 Deutsche Bank A.G., Frankfurt-am-Main, Germany—			
Interest and commission account.....	19,749	23,993	—4,244
3 Bank of England—			
Interest account.....	10,437	9,753	684
Redemption account.....	31,269	29,217	2,052
3 Bank of Montreal, London—			
Bond redemption account.....	9,310	8,699	611
3 Bank of Montreal, New York—			
Interest account.....	941	951	—10
3 Bank of Montreal Trust Co., New York—			
Interest account.....	86,476	97,657	—11,181
4 Royal Bank of Canada, Ottawa—			
Diplomatic and trade mission account.....	2,125,100	1,389,800	735,300
5 Unemployment insurance account (formerly Unemployment insurance fund)	29,958,559	21,239,088	8,719,471
	32,313,438	22,858,704	9,454,734
6 In hands of collectors and in transit.....	222,771,662	320,710,905	—97,939,243
7 Indian agencies revenue trust bank accounts.....	276,066	267,119	8,947
8 Temporary deposits in customs and excise bank accounts as to March 31, 1972	639,030	572,787	66,243
	1,823,883,254	1,599,287,435	224,595,819
SCHEDULE B			
Other Current Assets—			
Finance—			
1 Moneys received after March 31 but applicable to current fiscal year.....	59,761,548	35,561,916	24,199,632
Post Office—			
2 Cash on hand and in transit.....	20,225,146	17,132,317	3,092,829
3 Cash in blocked currency.....		4,119	—4,119
	79,986,694	52,698,352	27,288,342
SCHEDULE C			
Departmental Working Capital Advances—			
1 Agriculture.....	427,225	669,767	—242,542
2 Agricultural commodities stabilization account.....			
3 Agricultural products board account.....	1,585,836		1,585,836
4 Canadian Grain Commission—Canadian government elevators.....			
5 Race track supervision revolving fund.....			
Communications—			
6 Government telecommunications agency revolving fund.....	520,766	496,796	23,970
Energy, Mines and Resources—			
7 Stockpiling of uranium concentrates.....	101,182,911	101,182,911	

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE C—Continued			
Departmental Working Capital Advances—Continued			
Environment—			
8 Fisheries prices support account.....	824,699	102,374	722,325
9 Fisheries working capital advance.....	8,243	9,265	—1,022
External Affairs—			
10 Loans and advances to persons posted abroad.....	1,222,767	773,265	449,502
11 Passport office revolving fund.....			
12 Posts abroad.....	590,146	331,222	258,924
Finance—			
13 Auditor General—United Nations audit.....	14,865	3,595	11,270
14 Blank bonds reserve.....	339,609	607,005	—267,396
Bullion and coinage—			
15 Bronze coinage (and copper) account.....	47,327	280,480	—233,153
16 Gold purchase account.....	4,628,710	7,928,554	—3,299,844
15 Nickel coinage account.....	1,142,724	1,821,554	—678,830
15 Silver bullion purchase account.....	1,786,454	1,816,756	—30,302
15 Silver coinage account.....	69,599	134,931	—65,332
	7,674,814	11,982,275	—4,307,461
17 Fire losses replacement account.....			
Indian Affairs and Northern Development—			
18 Indian arts and crafts central marketing service.....			
19 Stores account—national parks.....	518,459	472,546	45,913
Industry, Trade and Commerce—			
20 Departmental field offices in Canada and posts abroad.....	254,148	445,887	—191,739
21 Statistics Canada revolving fund.....			
22 Manpower and Immigration—posts abroad.....	142,735	204,284	—61,549
23 National Revenue—customs and excise.....	120,918	141,102	—20,184
Post Office—			
24 Account.....		315,682	—315,682
25 Revolving fund.....	655,044	531,983	123,061
26 Public Works—Other government departments and agencies—construction and repair projects.....	388,603	68,610	319,993
Regional Economic Expansion—			
27 Maritime marshland rehabilitation administration—stores.....	7,740	11,055	—3,315
28 Prairie farm rehabilitation administration—stores account.....	187,182	182,861	4,321
Secretary of State—			
29 National Film Board—Canadian Government Photo Centre revolving fund.....	233,517		233,517
30 National Film Board operating account.....	407,122	2,632	404,490
31 Public Archives.....	37,719	13,398	24,321
32 Public Service Commission—staff training and development.....	500,404		500,404
Solicitor General—			
Correctional Services—			
33 Canteen fund.....	126,234	74,453	51,781
34 Industrial and stores account.....	795,179	667,974	127,205
35 Livestock and canning supplies stores account.....	137,299	154,459	—17,160
Royal Canadian Mounted Police—			
36 Cloth revolving fund.....	511,355	730,591	—219,236
37 Messes operations account.....	79,510	74,139	5,371
Supply and Services—			
38 Canadian government printing bureau advance account.....	1,762,882	1,965,215	—202,333
39 Canadian government supply services.....	2,340,365	2,879,350	—538,985

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE C—Concluded			
Departmental Working Capital Advances—Concluded			
Supply and Services—Concluded			
40 Computer services bureau.....	731,494	663,606	67,888
41 Defence production revolving fund.....	14,185,099	36,260,129	—22,075,030
42 Information Canada.....			
43 Miscellaneous departmental imprest and standing advances.....	14,022,299	14,643,135	—620,836
44 Miscellaneous departmental accountable advances.....	9,236,860	6,720,588	2,516,272
45 Printing of publications.....		135,762	—135,762
Transport—			
46 Airports revolving fund.....			
Ships stores.....	889,625		889,625
47 Stores account.....	7,323,052	8,666,606	—1,343,554
Veterans Affairs—			
48 Hospital stores account.....	1,759,970	1,864,304	—104,334
49 Manufacture of Remembrance Day poppies.....	219,487	263,455	—43,968
	171,966,182	194,312,281	—22,346,099
SCHEDULE D			
Social Security Accounts—			
1 Canada Pension Plan Investment Fund—			
Securities of, or guaranteed by—			
Newfoundland.....	87,918,000	70,316,000	17,602,000
Nova Scotia.....	178,451,000	142,736,000	35,715,000
Prince Edward Island.....	17,479,000	13,859,000	3,620,000
New Brunswick.....	135,631,000	108,805,000	26,826,000
Quebec.....	19,445,000	12,832,000	6,613,000
Ontario.....	2,560,735,000	2,062,407,000	498,328,000
Manitoba.....	271,547,000	217,816,000	53,731,000
Saskatchewan.....	217,421,000	174,690,000	42,731,000
Alberta.....	428,252,000	341,141,000	87,111,000
British Columbia.....	667,063,000	535,852,000	131,211,000
Government of Canada.....	27,361,000	20,821,000	6,540,000
	4,611,303,000	3,701,275,000	910,028,000
2 Unemployment Insurance Account—advances.....	183,630,532		183,630,532
	4,794,933,532	3,701,275,000	1,093,658,582
SCHEDULE E			
Advances, Loans and Investments—Domestic—			
CROWN CORPORATIONS—			
1 Atomic Energy of Canada Limited—			
Capital stock.....	15,000,000	15,000,000	
Loans re housing.....	10,749,206	11,150,505	—401,299
Bruce heavy water plant at Douglas Point, Ont.....	155,000,000	87,000,000	68,000,000
Commercial products division.....	6,435,763	5,562,441	873,322
Deuterium of Canada Limited facility at Glace Bay.....			
Douglas Point generating station.....	69,945,000	69,945,000	
Gentilly nuclear power station.....	81,700,000	77,000,000	4,700,000
Glace Bay heavy water plant—rehabilitation.....			
Heavy water inventory.....	20,600,000	10,000,000	10,600,000
Nelson River power project—transmission line.....	148,500,000	140,000,000	8,500,000
Pickering generating station.....	106,451,561	86,400,000	20,051,561
Sheridan Park.....	2,132,639	2,223,927	—91,288
	616,514,169	504,281,873	112,232,296
2 Bank of Canada—capital stock.....	5,920,000	5,920,000	

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
CROWN CORPORATIONS—Continued			
Canada Deposit Insurance Corporation—			
3 Capital stock.....	10,000,000	10,000,000	
4 Advances.....	10,000,000	1,400,000	— 1,400,000
		11,400,000	— 1,400,000
5 Canadian Arsenals Limited.....	4,000,000	4,500,000	— 500,000
6 Canadian Broadcasting Corporation—			
Working capital.....	9,000,000	9,000,000	
Loans.....	598,500	630,000	— 31,500
	9,598,500	9,630,000	— 31,500
7 Canadian Commercial Corporation.....	15,500,000	15,500,000	
8 Canadian Dairy Commission.....		23,429,629	— 23,429,629
9 Canadian Film Development Corporation.....	3,866,279	3,086,814	779,465
10 Canadian National Railways—			
Advances—			
Refunding Act, 1955.....	819,543,500	541,100,000	278,443,500
Financing and Guarantee Act, 1960.....	29,000,000	29,000,000	
Financing and Guarantee Act, 1961.....	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66.....	50,000,000	50,000,000	
Financing and Guarantee Act, 1967.....	72,000,000	72,000,000	
Financing and Guarantee Act, 1968 (other than section 7).....	20,000,000	20,000,000	
Income deficit account, 1971.....	9,032,259	20,000,000	— 10,967,741
Temporary loan—for acquisition of bonds.....	44,296,627	40,817,089	3,479,538
11 Capital Revision Act, 1952—			
Preferred stock.....	1,235,180,591	1,204,060,050	31,120,541
Twenty-year obligation.....		100,000,000	— 100,000,000
12 Canadian Government Railways—working capital.....	16,983,762	16,983,762	
13 Loans for maintenance, repair and acquisition of passenger equipment.....	1,424,515	1,650,170	— 225,655
14 Air Canada—			
Financing and Guarantee Act, 1968, Section 7.....	54,639,341	54,792,423	— 153,082
Financing and Guarantee Act, 1969.....	115,000,000	115,000,000	
Financing and Guarantee Act, 1970.....	84,000,000	70,000,000	14,000,000
Income deficit account, 1970.....		1,072,000	— 1,072,000
Income deficit account, 1971.....	14,373,000		14,373,000
	2,591,844,595	2,362,846,494	228,998,101
Canadian National Railways—loans with respect to Yarmouth—Bar Harbour ferry services—			
15 New dock and facilities.....	343,112	367,620	— 24,508
16 Working capital.....	200,000	200,000	
	543,112	567,620	— 24,508
17 Canadian National (West Indies) Steamships Limited—capital stock.....	325,000	325,000	
18 Canadian Overseas Telecommunication Corporation.....	40,011,152	42,314,929	— 2,303,777
19 Canadian Patents and Development Limited—capital stock.....	296,199	296,199	
20 Canadian Saltfish Corporation.....			
21 Cape Breton Development Corporation—working capital.....	8,000,000	4,000,000	4,000,000
Central Mortgage and Housing Corporation—			
22 Capital.....	25,000,000	25,000,000	
23 Loans and advances.....	5,664,541,664	5,008,415,038	656,126,626
23 Mortgage and loan purchase fund.....	4,445,067	4,667,787	— 222,720
	5,693,986,731	5,038,082,825	655,903,906
Eldorado Nuclear Limited—			
24 Capital stock.....	8,246,877	8,246,877	
25 Loans.....	35,950,000	27,000,000	8,950,000
	44,196,877	35,246,877	8,950,000

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
CROWN CORPORATIONS—Concluded			
Export Development Corporation—			
26 Capital stock.....	20,000,000	15,000,000	5,000,000
27 Capital surplus—working capital.....	20,000,000	15,000,000	5,000,000
28 Loans.....	432,354,338	324,397,955	107,956,383
	472,354,338	354,397,955	117,956,383
29 Farm Credit Corporation—			
Bonds and notes.....	1,154,322,196	1,125,169,544	29,152,652
Capital.....	46,200,000	45,300,000	900,000
Farm machinery syndicates loan fund—advances.....	6,668,009	6,280,500	387,509
	1,207,190,205	1,176,750,044	30,440,161
30 Freshwater Fish Marketing Corporation.....	10,000,000	4,800,000	5,200,000
31 National Capital Commission—excluding greenbelt.....	23,399,510	23,399,510	
32 National Harbours Board.....	258,345,778	255,043,323	3,302,455
33 Saint John Harbour Bridge Authority.....	15,156,032	15,195,657	—39,625
	273,501,810	270,238,980	3,262,830
Northern Canada Power Commission—			
34 Advances pursuant to the Northern Canada Power Commission Act.....	52,381,661	49,360,279	3,021,382
35 Advances <i>re</i> investigations.....	50,000	50,000	
	52,431,661	49,410,279	3,021,382
36 Northern Transportation Company Limited.....	16,850,000	16,100,000	750,000
37 Polymer Corporation Limited—capital stock.....	30,000,000	30,000,000	
38 Royal Canadian Mint.....	1,000,000	1,000,000	
39 The St. Lawrence Seaway Authority—			
Loans (interest-bearing).....	513,150,000	459,550,000	53,600,000
Deferred interest.....	91,578,516	84,092,920	7,485,596
Interest-free loans.....	75,000,000	75,000,000	
	679,728,516	618,642,920	61,085,596
40 Uranium Canada Limited.....	11,395,924		11,395,924
	11,822,454,578	10,606,167,948	1,216,286,630
Recovery likely to require parliamentary appropriations—			
6 Canadian Broadcasting Corporation—loans.....	137,480,219	111,005,124	26,475,095
31 National Capital Commission—greenbelt.....	37,830,558	38,080,686	—250,128
	175,310,777	149,085,810	26,224,967
	11,997,765,355	10,755,253,758	1,242,511,597
PROVINCIAL GOVERNMENTS—			
Loans and advances—			
Newfoundland—			
Finance—			
41 Special program assistance.....	6,700,000		6,700,000
Regional Economic Expansion—			
Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act.....	49,773,506	50,721,857	—948,351
Loans pursuant to the Atlantic Provinces Power Development Act..	47,288,526	41,935,583	5,352,943
Nova Scotia—			
Finance—			
43 Overpayment to provinces arising out of Federal-Provincial Fiscal Arrangements Act.....		2,949,000	—2,949,000
41 Special program assistance.....	4,300,000		4,300,000
Regional Economic Expansion—			
Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act.....	3,559,306	8,503,914	—4,944,608
Loans pursuant to the Atlantic Provinces Power Development Act..	58,315,136	53,683,936	4,631,200

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
PROVINCIAL GOVERNMENTS—Concluded			
Loans and advances—Concluded			
Nova Scotia—Concluded			
Transport—			
44 Loading ramp, Yarmouth, N.S.....	401,340	430,000	— 28,660
Prince Edward Island—			
Finance—			
41 Special program assistance.....	428,900		428,900
Regional Economic Expansion—			
45 Loans pursuant to Fund for Rural and Economic Development Agreement.....	3,832,000	2,041,000	1,791,000
New Brunswick—			
Finance—			
46 Town of Oromocto.....	669,397	701,965	— 32,568
41 Special program assistance.....	13,397,620		13,397,620
Regional Economic Expansion—			
42 Northern Canada Power Commission—			
Loans pursuant to the Atlantic Provinces Power Development Act..	60,921,289	61,709,140	— 787,851
Quebec—			
Finance—			
47 Notes (1968-69) <i>re</i> Expo.....	4,655,000	23,267,000	— 18,612,000
48 Notes (1969-70) <i>re</i> Expo.....	9,706,000	10,136,000	— 430,000
49 Deferred notes <i>re</i> Expo.....	5,500,000	5,500,000	
41 Special program assistance.....	70,300,000	12,000,000	58,300,000
Ontario—			
Finance—			
41 Special program assistance.....	5,654,499		5,654,499
Manitoba—			
Environment—			
50 Lac Seul and Lake of the Woods storage projects.....	548,743	596,139	— 47,396
51 Operation, etc., of storage projects.....	39,147	34,154	4,993
Finance—			
52 Consolidated loans—1947 settlement.....	4,779,709	5,522,432	— 742,723
41 Special program assistance.....	7,700,000		7,700,000
Regional Economic Expansion—			
55 Agricultural service centres—loans.....	217,948		217,948
53 Shellmouth dam and portage diversion.....	16,920	53,222	— 36,302
Saskatchewan—			
Finance—			
52 Consolidated loans—1947 settlement.....	7,556,506	8,794,983	— 1,238,477
43 Overpayment to province arising out of British North America Act and other statutory authority.....	27,806		27,806
Regional Economic Expansion—			
54 South Saskatchewan River project—treasury bills.....	12,336,779	12,336,779	
Alberta—			
Finance—			
52 Consolidated loans—1947 settlement.....	3,080,769	3,564,722	— 483,953
41 Special program assistance.....	4,000,000		4,000,000
British Columbia—			
Finance—			
52 Consolidated loans—1947 settlement.....	5,613,571	6,594,528	— 980,957
41 Special program assistance.....	38,030,942		38,030,942
Miscellaneous—			
55 Regional Economic Expansion—			
Advances pursuant to Special Areas Agreements.....	67,246,815	42,146,157	25,100,658
Loans pursuant to Special Areas Agreements.....	1,584,576		1,584,576
Advances respecting Atlantic Development Board carry over projects	440,000	430,204	9,796
Loans respecting Atlantic Development Board carry over projects...	6,303,897	6,296,484	7,413
	504,926,647	359,949,199	144,977,448

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
MUNICIPAL DEVELOPMENT AND LOAN BOARD—			
56 Advances.....	254,110,836	263,554,972	-9,444,136
VETERANS LAND ACT FUND—			
57 Advances.....	533,015,441	520,723,130	12,292,311
Less reserve for conditional benefits.....	-30,227,019	-28,383,913	-1,843,106
	502,788,422	492,339,217	10,449,205
MISCELLANEOUS—			
Agriculture—			
58 Acquisition of capital equipment for race track supervision.....	13,391		13,391
59 Construction of multi-purpose exhibition buildings.....			
Communications—			
60 Telesat Canada.....	30,000,000	10,000,000	20,000,000
Energy, Mines and Resources—			
61 Balmer Mines Limited.....		134,424	-134,424
62 Coleman Collieries.....	2,412,000	2,532,000	-120,000
63 Crown Trust Company.....	6,082	6,082	
64 Dominion Coal Company Limited.....	4,521,906	4,521,906	
65 Hydro Quebec Research Institute.....	13,400,000	10,900,000	2,500,000
Environment—			
66 Emergency loans to fishermen.....	1,372,362	1,296,846	75,516
67 Fishing vessel insurance plan.....			
68 Interest-free loans to fishermen in the Placentia Bay area of Newfoundland	71,499	72,605	-1,106
69 Loans to ground-fish processors.....	3,316,587	3,575,103	-258,516
External Affairs—			
70 Acquisition of capital equipment for the Central and Regional Passport Offices.....	77,653		77,653
Finance—			
71 Canada Development Corporation.....	25,000,000		25,000,000
72 City of Montreal—note—re Expo.....	12,942,000	13,512,000	-570,000
73 Municipal Improvements Assistance Act, 1938.....	147,603	215,300	-67,697
74 Ottawa civil service recreational association re W Clifford Clark Memorial Recreational Centre.....	958,827	977,070	-18,243
75 Saint John Harbour Bridge Authority.....	3,974,728	3,058,816	915,912
76 Town of Oromocto Development Corporation—loans for housing projects	955,488	987,261	-31,773
77 Capital assistance loans—Town of Oromocto.....	1,123,033	1,248,528	-125,495
Indian Affairs and Northern Development—			
78 Anvil Mining Corporation Limited.....	112,276	163,282	-51,006
79 Canadian Arctic Producers Limited.....	651,000	401,000	250,000
80 Eskimo loan fund.....	568,633	491,828	76,805
81 Government of the Northwest Territories.....	47,516,427	30,026,778	17,489,649
82 Government of the Yukon Territory—			
Loans.....	27,131,701	23,786,259	3,345,442
City of Whitehorse.....	1,682,431	1,604,282	78,149
Indian Affairs—			
83 Indian Association of Alberta.....	116,000		116,000
84 Indian economic development account.....	6,356,351	6,166,879	189,472
85 Indian housing assistance account.....	4,976,604	3,770,551	1,206,053
86 Indian housing loans—Central Housing and Mortgage Corporation.....	251,089		251,089
87 Investment in shares of Panarctic Oils Limited.....	28,256,250	20,283,750	7,972,500
88 Northwest Territories small business loans account.....	398,362	137,990	260,372
89 Yukon Territory small business loans account.....	513,852	257,711	256,141

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
MISCELLANEOUS—Continued			
Industry, Trade and Commerce—			
90 Loans to manufacturers of automotive products in Canada affected by the Canada-United States agreement on automotive products.....	37,851,543	40,262,387	—2,410,844
91 Loans to manufacturers <i>re</i> defence plant modernization.....	24,908,750	20,767,638	4,141,112
92 Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements.....			
93 Loans to manufacturing companies to assist the financing of the cost of professional and technical services.....			
94 Loans to persons for the purpose of protecting the crown's interest in assets securing a loan to manufacturers of automotive products.....			
95 Loans under the pharmaceutical industry development assistance program.....	336,570	221,780	114,790
Manpower and Immigration—			
96 Assisted movement loans.....	328,636	335,030	—6,394
97 Assisted passage scheme.....	6,145,922	6,922,381	—776,459
National Defence—			
98 Loans for housing projects—Canadian forces.....	20,833,052	21,129,485	—296,433
National Health and Welfare—			
99 Education loans—employees.....	2,710	3,197	—487
100 Medicare reimbursements.....	10,582		10,582
Public Works—			
101 Burgeo Leasing Limited.....	232,645	153,630	79,015
102 Construction of an oil refinery terminal wharf at Come-by-Chance, Nfld....	2,072,601		2,072,601
103 Eurocan Pulp and Paper Co. Ltd.....	3,559,894		3,559,894
104 Sydney Steel Corporation.....			
Regional Economic Expansion—			
105 Loans to persons engaged in private industries for abnormal start-up and running-in costs.....			
106 Loans to settlers in the Bow River project.....	119,462	116,270	3,192
Secretary of State—			
107 National Film Board—advance to purchase capital equipment for Canadian Government Photo Centre.....	1,982		1,982
108 National Museums of Canada.....	50,000	50,000	
109 Public Archives—advance to purchase capital equipment for Central Microfilm Unit.....			
Solicitor General—			
110 Loans to parolees.....	6,921	6,921	
111 Parolees' loan accounts.....	9,457	4,910	4,547
Supply and Services—			
Balances receivable under agreement of sale of crown assets—			
112 Algoma Steel Corporation Limited.....	492,947	585,374	—92,427
113 Renfrew Aircraft and Engineering Company Limited.....	201,670	201,670	
114 Computer Services Bureau.....	119,183	175,811	—56,628
115 Crown Assets Disposal Corporation—government equity in agency account.....	18,977,877	12,580,633	6,397,244
116 The Corporation of the Township of Toronto.....		30,178	—30,178
Transport—			
117 Airports capital loans.....	136,805,782	46,330,976	90,474,806
118 Construction or acquisition of ferry vessels and related equipment.....		13,305,597	—13,305,597
119 Construction of dock and rail facilities for Steep Rock Iron Mines Limited.....	160,995	218,481	—57,486
120 Corporation of the City of Montreal—Atwater Tunnel.....	1,524,792	1,579,158	—54,366
121 Corporation of the City of Montreal—St. Remi Tunnel.....	716,558	765,172	—48,614
122 Fraser River Harbour Commissioners.....	1,814,854	2,001,793	—186,939
123 Hamilton Harbour Commissioners.....	3,150,741	3,267,932	—117,191
124 Lakehead Harbour Commission—expansion of Keefer terminal.....	900,329	1,000,000	—99,671

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE E—Concluded			
Advances, Loans and Investments—Domestic—Concluded			
MISCELLANEOUS—Concluded			
Transport—Concluded			
125 Leeward Islands Air Transport Services Limited.....		516,381	— 516,381
126 Nanaimo Harbours Commissioners.....	279,692	364,749	— 85,057
127 Port Alberni Harbour Commission.....	1,977,320	2,000,000	— 22,680
128 Toronto Harbour Commissioners.....	847,916	1,007,967	— 160,051
129 Vancouver International Airport—construction of bridges.....	6,797,791	4,203,731	2,594,060
Veterans Affairs—			
130 Advance to working capital fund of the Commonwealth War Graves Commission.....	27,000	27,000	
131 Loan to William J. Edwards.....	1,000	1,000	
	490,091,309	320,265,483	169,825,826
	13,749,682,569	12,191,362,629	1,558,319,940
SCHEDULE F			
Advances, Loans and Investments—External			
NATIONAL GOVERNMENTS—			
Belgium—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	11,535,000	13,842,000	— 2,307,000
France—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	50,208,000	58,576,000	— 8,368,000
2 Interim credit—consolidated interest.....	492,000	574,000	— 82,000
Netherlands—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	22,950,000	27,540,000	— 4,590,000
New Zealand—			
3 Veterans Affairs—pensions, etc.—recoverable.....		5,166	— 5,166
United Kingdom—			
Finance—			
4 The United Kingdom Financial Agreement Act, 1946.....	823,769,151	844,587,653	— 20,818,502
5 Deferred interest.....	101,077,267	101,077,267	
6 Deferred principal.....	72,005,555	72,005,555	
7 National Defence—general advances.....	143	63	80
United States of America—			
Environment—			
8 Pacific Halibut Treaty—collectable expenses.....		60,769	— 60,769
8 Pacific Salmon Treaty—collectable expenses.....	324,812	104,777	220,035
7 National Defence—general advances.....	1,117	428	689
Miscellaneous—			
External Affairs—Canadian international development agency—			
9 Special loan assistance—developing countries.....	430,796,919	287,700,380	143,096,539
National Defence—			
10 Visiting Forces (North Atlantic Treaty) Act—damage claims, recoverable	5,378	23,290	— 17,912
	1,513,165,342	1,406,097,348	107,067,994

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE F—Concluded			
Advances, Loans and Investments—External—Concluded			
SUBSCRIPTION TO CAPITAL OF, AND WORKING CAPITAL ADVANCES AND LOANS TO, INTERNATIONAL ORGANIZATIONS—			
Canada's subscription to capital of—			
11 Asian Development Bank.....	13,358,456	13,358,456	
12 Caribbean Development Bank.....	2,611,375	1,819,688	791,687
13 International Bank for Reconstruction and Development.....	85,023,248	85,023,248	
14 International Development Association.....	214,842,458	164,717,458	50,125,000
15 International Finance Corporation.....	3,522,375	3,522,375	
	319,357,912	268,441,225	50,916,687
16 Working capital advances and loans to international organizations—			
Customs co-operation council.....	6,309		6,309
Food and agricultural organization.....	195,511	195,511	
General agreement on tariffs and trade.....	14,508	14,508	
Intergovernmental maritime consultative organization.....	1,728	2,161	—433
International atomic energy agency.....	53,486	52,286	1,200
International civil aviation organization.....	38,518	32,494	6,024
International labour organization.....	68,666	68,666	
United nations bonds.....	4,459,427	4,691,534	—232,107
United nations educational, scientific and cultural organization.....	107,484	107,484	
United nations organization.....	1,286,749	1,286,749	
World health organization.....	143,266	143,266	
	6,375,652	6,594,659	—219,007
	325,733,564	275,035,884	50,697,680
UNITED STATES DOLLAR SECURITIES ISSUED BY OTHER THAN THE GOVERNMENT OF CANADA			
17 Investment—Columbia River Treaty.....		25,754,161	—25,754,161
	1,838,898,906	1,706,887,393	132,011,513
SCHEDULE G			
Securities Held in Trust—			
Deposit and trust accounts—			
Consumer and Corporate Affairs—guarantee deposits—Bankruptcy Act— bonds.....			
	579,800	565,800	14,000
Energy, Mines and Resources—guarantee deposits.....	39,413,573	30,603,579	8,809,994
External Affairs—Canadian Foundation in Rome.....	482,699	508,356	—25,657
Finance—King George V silver jubilee cancer fund for Canada.....	72,570	78,250	—5,680
Indian Affairs and Northern Development—			
Guarantee deposits.....	73,748,132	81,171,068	—7,422,936
Indian Affairs—			
Guarantee deposits—reserve resources.....	31,700	29,700	2,000
Indian band funds—shares and certificates.....	20,000	20,000	
Indian estates.....	55,400	99,700	—44,300
Industry, Trade and Commerce—deposits respecting capital cost allow- ances on commercial and fishing vessels—bonds.....	6,691,500	3,124,000	3,567,500
Manpower and Immigration—immigration guarantee fund.....	90,000	90,000	
National Revenue—Customs and Excise—guarantee deposits.....	4,312,300	4,526,700	—214,400
Post Office—guarantee fund.....	511,500	501,500	10,000
Secretary of State—National Museums of Canada—			
McKee trophy fund.....	1,000	1,000	
National Gallery of Canada.....	1,000	1,000	

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE G—Concluded			
Securities Held in Trust—Concluded			
Deposit and trust accounts—Concluded			
Solicitor General—			
Royal Canadian Mounted Police—benefit fund.....	98,600	98,600	
Supply and Services—			
Contractors' securities (sundry departments)—			
Bonds.....	1,118,550	1,646,450	— 527,900
Certified cheques.....	251,491	267,170	— 15,679
Transport—			
National Harbours Board—special account No. 2—bonds.....	151,950	183,850	— 31,900
Veterans Affairs.....	423,996	384,509	39,487
Annuity, insurance and pension accounts—			
Transport—pilots pension funds—			
Halifax.....	144,000	152,000	— 8,000
Saint John.....	473,300	437,300	36,000
	128,673,061	124,490,532	4,182,529

SCHEDULE H**Inactive Loans and Investments—**

Finance—			
1	Loan to China—Export Credits Insurance Act.....	49,426,118	49,426,118
1	Loan to Greece.....	6,525,000	6,525,000
2	Loan to Roumania.....	24,329,262	24,329,262
3	Province of Saskatchewan—seed grain advances, 1908.....	73,691	73,691
4	Implementation of guarantee—Ming Sung Industrial Company Limited....	14,470,310	14,470,310
		94,824,381	94,824,381

SCHEDULE I**Net Debt—**

Balance March 31, 1971.....	17,322,374,244
Add:	
Deficit for fiscal year 1971-72—	
Budgetary expenditure.....	14,840,865,151
Less—Budgetary revenue.....	14,259,951,410
	580,913,741
Balance March 31, 1972.....	17,903,287,985

SCHEDULE J**Current and Demand Liabilities—**

1	Outstanding cheques.....	737,049,519	630,333,381	106,716,138
2	Accounts payable (that portion paid in April of the next following fiscal year)	649,746,071	582,300,567	67,445,504
3	Non-interest-bearing notes payable on demand—			
	To the Asian Development Bank.....	6,679,228	6,679,228	
	To the Caribbean Development Bank.....	765,148	369,304	395,844
	To the International Development Association.....	25,125,000		25,125,000
		32,569,376	7,048,532	25,520,844

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE J—Continued			
Current and Demand Liabilities—Continued			
4 Matured debt outstanding—			
Payable in Canadian Dollars—			
Loan of 1936-66, 3½ per cent.....		12,500	—12,500
Conversion loan, 1958-61, 3 per cent.....	11,000	11,000	
Conversion loan, 1958-65, 3½ per cent.....	61,350	91,350	—30,000
Refunding loan, 1950-68, 2½ per cent.....	422,500	506,000	—83,500
Fifth victory loan, 1943-59, 3 per cent.....	376,450	400,200	—23,750
Sixth victory loan, 1944-60, 3 per cent.....	460,300	487,200	—26,900
Seventh victory loan, 1944-59/62, 3 per cent.....	576,050	609,850	—33,800
Eighth victory loan, 1945-63, 3 per cent.....	713,900	759,650	—45,750
Ninth victory loan, 1945-66, 3 per cent.....	1,586,200	1,775,150	—188,950
Canada savings bonds, series 1.....		209,850	—209,850
Canada savings bonds, series 2.....	102,200	107,950	—5,750
Canada savings bonds, series 3.....	82,400	90,300	—7,900
Canada savings bonds, series 4.....	120,900	131,350	—10,450
Canada savings bonds, series 5.....	108,100	120,050	—11,950
Canada savings bonds, series 6.....	222,900	247,900	—25,000
Canada savings bonds, series 7.....	211,750	232,950	—21,200
Canada savings bonds, series 8.....	587,050	667,850	—80,800
Canada savings bonds, series 9.....	456,150	526,700	—70,550
Canada savings bonds, series 10.....	572,350	704,200	—131,850
Canada savings bonds, series 11.....	1,055,850	1,438,350	—382,500
Canada savings bonds, series 12.....	3,702,950	7,818,150	—4,115,200
Canada savings bonds, series 14.....	2,884,900	3,869,250	—984,350
Canada savings bonds, series 15.....	4,397,050	9,142,100	—4,745,050
Canada savings bonds, series 16.....	8,633,500		8,633,500
Loan of 1957-59/60, 3 per cent.....	2,000	2,000	
Loan of 1958/59-61, 3 per cent.....	6,000	6,000	
Loan of 1958-70, 3½ per cent.....	290,000	508,000	—218,000
Loan of 1959/60-62, 5½ per cent.....	27,000	27,000	
Loan of 1959-63, 4 per cent.....	1,000	1,000	
Loan of 1960-63, 4 per cent.....	1,000	1,000	
Loan of 1960-63, 5½ per cent.....	7,000	7,000	
Loan of 1960-69, 5½ per cent.....	61,000	103,000	—42,000
Loan of 1961-62, 3 per cent.....	1,000	1,000	
Loan of 1961-64, 4 per cent.....	2,000	2,000	
Loan of 1961-64, 4 per cent.....	6,000	6,000	
Loan of 1961-66, 4½ per cent.....	2,000	2,000	
Loan of 1961/63-67, 4½ per cent.....	11,000	15,000	—4,000
Loan of 1962/63-65, 4½ per cent.....	4,000	4,000	
Loan of 1962-67, 3½ per cent.....		2,000	—2,000
Loan of 1962-68, 4½ per cent.....	13,000	21,000	—8,000
Loan of 1962-69, 5½ per cent.....	85,000	186,000	—101,000
Loan of 1962-69, 5½ per cent.....	25,000	53,000	—28,000
Loan of 1963-64, 3½ per cent.....	2,000	2,000	
Loan of 1963/64-66, 4½ per cent.....	5,000	5,000	
Loan of 1963/64-68, 5 per cent.....	25,000	75,000	—50,000
Loan of 1964/65-67, 3½ per cent.....	1,000	1,000	
Loan of 1964-68, 4½ per cent.....	18,000	19,000	—1,000
Loan of 1964-69, 5 per cent.....	16,000	24,000	—8,000
Loan of 1964-71, 5 per cent.....	195,000		195,000
Loan of 1965-67, 4½ per cent.....	1,000	1,000	
Loan of 1965-69, 5½ per cent.....	28,000	51,000	—23,000
Loan of 1965-69, 5½ per cent.....	2,000	6,000	—4,000
Loan of 1965-70, 5 per cent.....	105,000	184,000	—79,000
Loan of 1966-67, 4 per cent.....	3,000	4,000	—1,000
Loan of 1966-67, 4½ per cent.....	9,000	10,000	—1,000
Loan of 1966-68, 5½ per cent.....	2,000	2,000	
Loan of 1966-69, 5½ per cent.....	39,000	55,000	—16,000
Loan of 1966-70, 5 per cent.....	55,000	71,000	—16,000
Loan of 1966-70, 5½ per cent.....	54,000	338,000	—284,000
Loan of 1967/68-69, 5½ per cent.....	2,000	3,000	—1,000
Loan of 1967-69, 5½ per cent.....	10,000	12,000	—2,000
Loan of 1967-71 6 per cent.....	1,064,000		1,064,000

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE J—Concluded			
Current and Demand Liabilities—Concluded			
4 Matured debt outstanding—Concluded			
Payable in Canadian Dollars—Concluded			
Loan of 1967/68-71, 6 per cent.....	86,000		86,000
Loan of 1968-69, 6½ per cent.....	3,000	14,000	—11,000
Loan of 1968-69, 6¼ per cent.....		35,000	—35,000
Loan of 1968-70, 6 per cent.....	12,000	17,000	—5,000
Loan of 1968-70, 7 per cent.....	66,000	127,000	—61,000
Loan of 1968-70, 6½ per cent.....	5,000	26,000	—21,000
Loan of 1968-70, 6¼ per cent.....	6,000	6,000	
Loan of 1968-71, 6¼ per cent.....	74,000		74,000
Loan of 1968-71, 6¼ per cent.....	23,000		23,000
Loan of 1969-70, 7 per cent.....	2,000	6,000	—4,000
Loan of 1969-70, 7½ per cent.....	63,000	113,000	—50,000
Loan of 1969-70, 7¼ per cent.....	36,000	110,000	—74,000
Loan of 1969-70, 8 per cent.....	18,000	94,000	—76,000
Loan of 1969-70, 8 per cent.....	23,000	212,000	—189,000
Loan of 1969-71, 8 per cent.....	208,000		208,000
Loan of 1970-71, 8 per cent.....	69,000		69,000
Treasury bills.....	777,000	161,000	616,000
	30,996,800	32,690,850	—1,694,050
Payable in United Kingdom Pounds—			
Loan of 1933/34-63, Newfoundland stock, 3 per cent.....	31,269	29,217	2,052
Payable in United States Dollars—			
Loan of 1936-61, 3¼ per cent.....	8,972	9,073	—101
	31,037,041	32,729,140	—1,692,099
5 Interest due and outstanding—			
Unpaid interest—			
Domestic loans.....	558,973,749	325,381,100	233,592,649
Germany loans.....	19,749	23,993	—4,244
London loans.....	34,373	32,117	2,256
New York loans.....	128,511	140,166	—11,655
	559,156,382	325,577,376	233,579,006
6 Interest accrued.....			
	539,824,615	495,600,944	44,223,671
Other current liabilities—			
7 Accrued salaries and wages.....	27,820,809	14,287,362	13,533,447
8 Agriculture—hog and lamb premiums—outstanding warrants.....	54,990	70,017	—15,027
9 Outstanding post office money orders.....	33,784,766	34,229,758	—444,992
10 Post Office account.....	554,795		554,795
11 Eldorado Mining and Refining Limited—unpresented capital stock.....	24,384	24,384	
12 Bank of Canada—outstanding cheques settlement account.....	1,083,797	488,147	595,650
13 Letter of credit—outstanding cheques.....	4,999,642	6,397,026	—1,397,384
14 Miscellaneous departmental payroll deductions.....	11,547,114	6,040,147	5,506,967
15 Outstanding imprest account cheques.....	91,932	64,825	27,107
16 Unemployment insurance account (formerly the unemployment insurance fund)—outstanding warrants.....	51,833,657	27,702,371	24,131,286
	131,795,886	89,304,037	42,491,849
	2,681,178,890	2,162,893,977	518,284,913
SCHEDULE K			
Deposit and Trust Accounts—			
Agriculture—			
1 Agricultural products board account.....		39,937	—39,937
2 Canada Grain Act—interest clearing account.....			
3 Canadian Dairy Commission.....	18,856,577	19,734,397	—877,820

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE K—Continued			
Deposit and Trust Accounts—Continued			
Agriculture—Concluded			
4 Commonwealth institute of biological control.....	20,940	23,133	—2,193
5 Contractors holdbacks.....	44,357	96,346	—51,989
6 Prairie farm emergency fund.....	14,367,404	15,182,894	—815,490
7 Racetrack supervision account.....	143,572	100,777	42,795
Communications—			
5 Contractors holdbacks.....	17,140	935	16,205
8 Instalment purchase of bonds—public service.....			
Consumer and Corporate Affairs—			
9 Bankruptcy Act—estate fund.....	68,002	72,732	—4,730
10 Bankruptcy Act—security deposits.....	579,800	565,800	14,000
11 Unclaimed dividends and undistributed assets—Bankruptcy Act.....	927,513	831,981	95,532
Energy, Mines and Resources—			
5 Contractors holdbacks.....	288,383	138,323	150,060
12 Emergency gold mining assistance—holdbacks.....	1,472,078	1,519,965	—47,887
13 Guarantee deposits—oil and gas.....	40,588,330	31,430,943	9,157,387
14 Miscellaneous project deposits.....	341,062	236,347	104,715
Environment—			
5 Contractors holdbacks.....	146,366	250,097	—103,731
15 Fishing vessel insurance plan.....	852,484	533,258	319,226
16 Great Lakes Fishery Commission—lamprey research and control.....	433	28,043	—27,610
17 Guarantee deposits.....	1,395	1,200	195
8 Instalment purchase of bonds—public service.....	768	19,862	—19,094
18 Miscellaneous project deposits.....	37,843	20,402	17,441
External Affairs—			
19 Canadian Foundation in Rome.....	554,296	567,902	—13,606
Canadian International Development Agency—			
5 Contractors holdbacks.....	2,574,027	1,547,208	1,026,819
20 Guarantee deposits.....	735	735	
21 International agencies—travel account.....	5,185	4,934	251
5 Contractors holdbacks.....	454,460	197,786	256,674
22 Passport office unearned fees, etc.....	85,595	318,540	—232,948
Finance—			
23 Common school funds—Ontario and Quebec.....	2,677,771	2,677,771	
24 Crown corporations deposits—			
Atomic Energy of Canada Limited.....	3,000,000	1,500,000	1,500,000
Crown Assets Disposal Corporation.....	700,000	500,000	200,000
Export Development Corporation—interest-bearing.....	43,975,579	33,975,579	10,000,000
Royal Canadian Mint.....	347,883	1,994,828	—1,646,945
25 Foreign claims fund.....	446,624	230,887	215,737
26 Investors indemnity account.....	15,583	16,167	—584
27 King George V silver jubilee cancer fund for Canada.....	76,279	83,119	—6,840
28 Provincial tax collection agreements account.....	216,513,073	86,617,754	129,895,319
29 Public officers guarantee account.....	280,774	279,218	1,556
30 Unclaimed dividends and undistributed assets—Winding-up Act.....	622,008	612,012	9,996
31 War claims fund—world war 1.....	246,992	233,742	13,250
32 War claims fund—world war 2.....	1,294,578	1,280,280	14,298
Auditor General's office—			
33 United Nations suspense account.....			
Insurance—			
34 Civil service insurance minor beneficiaries.....	5,742	8,874	—3,132

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE K—Continued			
Deposit and Trust Accounts—Continued			
Indian Affairs and Northern Development—			
5 Contractors holdbacks.....	1,008,993	511,307	497,686
35 Guarantee deposits.....	75,717,339	83,725,952	—8,008,613
36 Hospital, health and welfare tax funds—Alberta national parks.....	9,002	14,645	—5,643
Indian Affairs—			
37 Fines—Indian Act.....	98,908	332,325	—233,417
38 Guarantee deposits—reserve resources.....	376,692	388,156	—11,464
39 Guarantee deposits—rotating herds.....	72,590	71,077	1,513
40 Indian agencies revenue trust bank accounts.....	276,067	267,119	8,948
41 Indian band funds.....	29,936,339	30,982,710	—1,046,371
42 Indian band funds—shares and certificates.....	20,000	20,000	
43 Indian compensation funds.....	269,320	292,783	—23,463
44 Indian contributions to the subsidy housing program.....	146,131	169,629	—23,498
45 Indian estate accounts.....	837,229	855,099	—17,870
46 Indian rental suspense account.....	512,419		512,419
47 Indian savings accounts.....	542,126	514,606	27,520
48 Indian special accounts.....	34,618	466,823	—432,205
8 Instalment purchase of bonds—public service.....		48,652	—48,652
49 Land assurance fund.....	136,143	97,745	38,398
50 Prepayments—Eskimo small boats assistance.....	544	5,288	—4,744
Industry, Trade and Commerce—			
5 Contractors holdbacks.....	171,559	70,187	101,372
51 Deposits respecting capital cost allowances on commercial and fishing vessels.....	9,006,797	3,414,800	5,591,997
52 Statistics Canada revolving fund.....	358,069	109,398	248,671
5 Statistics Canada—contractors holdbacks.....	7,529		7,529
Justice—			
53 Courts' unclaimed trust funds.....	3,459	3,459	
54 Federal court fees—prepayment.....	1,567	1,468	99
55 Federal court—Montreal admiralty division trust account.....	824	824	
56 Federal court including admiralty.....	362,860	947,093	—584,233
75 Tax appeal board fees.....	36,511		36,511
Labour—			
57 Fair wages suspense.....	172,588	173,678	—1,090
58 Labour (standards) code.....	369,229	385,513	—16,284
59 Manpower and Immigration—immigration guarantee fund.....	2,729,327	2,228,169	501,158
National Defence—			
5 Contractors holdbacks.....	2,293,804	1,495,399	798,405
60 Estates—armed services.....	102,461	159,133	—56,672
61 Extra-mural grants—Defence Research Board.....	51,671	55,530	—3,859
Foreign governments—			
62 United Kingdom.....	2,882,504		2,882,504
63 United States of America.....	4,902	185,999	—181,097
64 Other.....	812	131	681
65 Herbert Lott naval trust fund.....	963	978	—15
8 Instalment purchase of bonds—public service.....	5,431,945	6,263,057	—831,112
66 Permanent services deferred pay.....	3,352,317	3,134,433	217,884
67 Saclant Westlant fleet broadcast project.....	322,973	691,511	—368,538
68 Service messes and institutes.....			
69 Strathcona trust fund.....	500,000	500,000	
70 Suffield experimental station—blast trials.....	32,363	777	31,586
National Health and Welfare—			
71 Hospital insurance supplementary fund.....	58,394	36,568	21,826
72 World health organization.....	18,233	17,881	352

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE K—Continued			
Deposit and Trust Accounts—Continued			
National Revenue—			
Customs and Excise—			
73 Guarantee deposits.....	4,478,526	4,676,006	—197,480
74 Temporary deposits received from importers.....	639,030	572,787	66,243
Taxation—			
75 Income tax appeals—fees.....		26,342	—26,342
76 Income tax appeals—security deposits.....	2,000	2,000	
Post Office—			
5 Contractors holdbacks.....	393	31,507	—31,114
77 Guarantee fund—bonds.....	511,500	501,500	10,000
78 Guarantee fund—cash.....	9,053	16,310	—7,257
79 Philatelic trust account.....	271,329	176,637	94,692
80 Post office savings bank.....	3,565,541	3,674,563	—109,022
Privy Council—			
81 Chief Electoral Officer—candidates election deposits.....			
Public Works—			
82 Burrard Dry Dock pontoons—replacement fund.....	208,317	202,205	6,112
5 Contractors holdbacks.....	9,566,542	8,734,402	832,140
83 Fraser River (New Westminster railway bridge)—maintenance.....	351,331	300,392	50,939
8 Instalment purchase of bonds—public service.....		130,662	—130,662
Regional Economic Expansion—			
5 Contractors holdbacks.....	162,715	137,841	24,874
84 Deposits for sharing costs of certain projects.....	6,322	11,655	—5,333
8 Instalment purchase of bonds—public service.....		7,809	—7,809
Secretary of State—			
85 National Library—special operating account.....	7,065	4,456	2,609
National Museums of Canada—			
86 Canada savings bond—Glazebrook bequest.....		1,000	—1,000
87 Canada savings bond—McKee trophy fund.....		1,000	—1,000
88 Special account.....	280,565	179,121	101,444
89 Tel Aviv Art Exhibition.....		4,158	—4,158
90 Trust account.....	80,199	62,273	17,926
91 National Second Century Fund of B.C.....	4,614,836		4,614,836
Public Archives—			
92 Mackenzie King trust account.....	290,780	282,511	8,269
93 Provincial sales tax collections—Ontario.....	381	72	309
Solicitor General—			
Correctional services—			
5 Contractors holdbacks.....			
94 Inmates earnings.....	671,753	532,678	139,075
95 Inmates trust funds—unclaimed.....	4,018	3,534	484
96 Provincial sales tax collections.....	1,703	1,852	—149
Royal Canadian Mounted Police—			
97 Benefit fund.....	256,090	166,564	89,526
8 Instalment purchase of bonds—public service.....	1,711,831	1,356,361	355 470
Supply and Services—			
98 Bonds deposited by insurance companies and others—interest clearing account.....			

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE K—Concluded			
Deposit and Trust Accounts—Concluded			
Supply and Services—Concluded			
99 Contractors security deposits (sundry departments)—			
Bonds.....	1,118,550	1,646,450	— 527,900
Cash.....	1,752,697	1,102,211	650,468
Certified cheques.....	251,491	267,170	— 15,679
Information Canada—			
100 Revolving fund.....	44,505		44,505
8 Instalment purchase of bonds—public service.....		5,722	— 5,722
101 Deposits for publications.....	204,784	175,137	29,647
8 Instalment purchase of bonds—public service (sundry departments).....	13,767,532	9,682,907	4,084,625
102 Royal Canadian Mint Account.....	590,341	284,584	305,757
Transport—			
103 Air Canada—advance for construction at airports.....	31,168	303,499	— 272,331
104 Canadian Overseas Telecommunication Corporation—			
Mill Village project and others.....		2,738	— 2,738
5 Contractors holdbacks.....	4,393,069	2,659,902	1,733,167
105 Crown corporation deposits—Canadian National (West Indies) Steamships, Limited.....	95,000	95,000	
8 Instalment purchase of bonds—public service.....		176,878	— 176,878
106 Loran C—United States Coast Guard—deposit account.....	33,383	36,987	— 3,604
107 Maritime pollution claims fund.....	475,622		475,622
108 National Harbours Board—			
Special account No. 1.....	1,084,669	900,287	184,382
Special account No. 2.....	211,983	213,886	— 1,903
Special account No. 3.....	157,658	159,165	— 1,507
Special account No. 4.....	21,828,237	22,682,709	— 854,472
109 Province of Newfoundland—social security assessment collections.....	1,277	1,275	2
110 Unclaimed moneys due Canadian seamen.....	3,961	5,051	— 1,090
111 United Kingdom—advance for services at Goose Bay.....	91,713	88,919	2,794
Treasury Board—National Research Council—			
5 Contractors holdbacks.....	21,950	61,684	— 39,734
112 Special fund.....	1,961,813	2,076,481	— 114,668
113 Trust fund.....	270,592	332,793	— 62,201
Veterans Affairs—			
114 Army benevolent fund.....	4,313,698	4,191,235	122,463
115 Canadian Pension Commission—administration trust fund.....	14,257,031	13,256,589	1,000,442
116 Estates fund.....	905	4,119	— 3,214
117 Veterans administration and welfare trust fund.....	365,898	349,141	16,757
118 Veterans care trust fund.....	9,331,693	9,832,033	— 500,340
Soldier Settlement and Veterans Land Acts—			
5 Contractors holdbacks.....	230	230	
119 Indian and Eskimo housing assistance trust account.....	66,735	50,943	15,792
120 Veterans land act trust accounts general.....	4,871,320	4,625,246	246,074
	600,191,074	439,183,779	161,007,295

SCHEDULE L**Annuity, Insurance and Pension Accounts—****SOCIAL SECURITY ACCOUNTS**

1 Canada Pension Plan.....	4,778,458,561	3,843,577,393	934,881,168
2 Old Age Security Fund.....	641,100,004	728,422,342	— 87,322,338
3 Unemployment Insurance Account (formerly Unemployment insurance fund)	36,897,305	323,636,999	— 286,739,694
Less—Investment in bonds.....		315,000,000	— 315,000,000
Accrued interest.....		11,283,750	— 11,283,750
	36,897,305	— 2,646,751	39,544,056
	5,456,455,870	4,569,352,984	887,102,886

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE L—Concluded			
Annuity, Insurance and Pension Accounts—Concluded			
OTHER			
4 Agriculture—crop reinsurance fund.....	4,367,245	3,694,218	673,027
Finance—			
5 Insurance—civil service insurance fund.....	22,104,742	22,499,298	—394,556
Manpower and Immigration—Unemployment insurance commission—			
6 Annuities agents pension account.....	140,156	155,300	—15,144
7 Government annuities.....	1,303,789,904	1,313,779,324	—9,989,420
National Defence—			
8 Canadian forces superannuation account.....	3,960,102,369	3,570,638,731	389,463,638
9 Regular forces death benefit account.....	22,091,567	21,459,996	631,571
Parliament—			
10 Members of Parliament retiring allowances account.....	5,410,670	4,294,102	1,116,568
Solicitor General—Royal Canadian Mounted Police—			
11 Dependents' pension fund.....	8,516,914	8,493,770	23,144
12 Superannuation account.....	223,657,502	199,716,534	23,940,968
13 Transport—pilots pension fund—			
Halifax.....	143,795	155,032	—11,237
Saint John.....	481,504	450,253	31,251
Treasury Board—			
14 Hospital insurance—outside Canada.....	611,103	480,897	130,206
15 Public service death benefit account.....	24,560,523	21,367,736	3,192,787
16 Public service superannuation account.....	4,488,549,951	3,990,006,489	498,543,462
17 Supplementary retirement benefit account.....	13,735,513	6,586,639	7,148,874
18 Retirement fund.....	36,401	39,395	—2,994
Veterans Affairs—			
19 Returned soldiers insurance fund.....	8,268,251	8,968,489	—700,238
20 Veterans insurance fund.....	33,116,531	32,685,251	431,280
21 Veterans land act fire insurance fund.....	36,700	50,000	—13,300
22 Veterans land act insurance account.....	103,498	103,343	155
	10,119,824,839	9,205,624,797	914,200,042
	15,576,280,709	13,774,977,781	1,801,302,928

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts—

1 Agriculture—reserve for wheat inventory reduction payments.....	26,926,841	42,411,788	—15,484,947
2 External Affairs—international assistance account.....	91,243,357	82,598,917	8,644,440
National Defence—			
3 Replacement of materiel, sec. 11, National Defence Act.....	1,529,781	1,529,781	
4 Surplus crown assets.....	12,740,074	22,990,832	—10,250,758
Secretary of State—			
5 Centennial of confederation fund.....	792,617	800,514	—7,897
6 National Library of Canada purchase account.....	190,897	1,252	189,645
7 National Museums of Canada purchase account.....	1,243,820	179,236	1,064,584
8 Transport—railway grade crossing fund.....	6,393,621	3,372,725	3,020,896
Treasury Board—			
9 Reserve for salary revisions 1968-69, 1969-70 and 1970-71.....	37,638,266	99,212,961	—61,574,695
10 Reserve for salary revisions 1971-72.....			

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE M—Concluded			
Undisbursed Balances of Appropriations to Special Accounts—Concluded			
Urban Affairs and Housing—			
11 National Capital Commission—national capital fund.....	12,000,000	13,500,000	— 1,500,000
	190,699,274	266,598,006	— 75,898,732

SCHEDULE N**Provision for Compound Interest on Canada Savings Bonds—**

1 Canada savings bonds—			
Series 21.....	6,573,810	4,749,048	1,824,762
Series 22.....	2,243,121	1,352,100	891,021
Special replacement series.....	3,773,379	1,910,666	1,862,713
Series 23.....	6,554,543	2,853,993	3,700,550
Series 24.....	34,707,457	7,716,666	26,990,791
Series 25.....	3,011,769		3,011,769
	56,864,079	18,582,473	38,281,606

SCHEDULE O**Deferred Credits—**

Energy, Mines and Resources—			
1 Atomic Energy of Canada Limited—deferred interest.....	156,848	162,463	— 5,615
Finance—			
2 Deferred interest—United Kingdom Financial Agreement Act, 1946.....	101,077,267	101,077,267	
3 Saint John Harbour Bridge Authority—deferred interest.....	13,964	8,049	5,915
4 Unamortized premiums on loans.....	1,607,038	1,748,708	— 141,670
Indian Affairs and Northern Development—			
5 Capitalized interest—Northern Canada Power Commission.....	2,167,575	1,206,500	961,075
Regional Economic Expansion—			
6 Capitalized interest.....	15,954,728	15,735,747	218,981
Supply and Services—			
Agreements of sale of crown assets—			
7 Renfrew Aircraft and Engineering Company Limited.....	201,670	201,670	
8 Crown Assets Disposal Corporation—government equity in agency account	18,977,877	12,580,633	6,397,244
Transport—			
9 Deferred interest—The St. Lawrence Seaway Authority.....	91,578,517	84,092,920	7,485,597
	231,735,484	216,813,957	14,921,527

SCHEDULE P**Suspense Accounts—**

1 Agriculture.....	682,472	424,853	257,619
2 Unclaimed warrants.....	495	491	4
3 Communications.....	7,750	1,126	6,624
4 Private commercial broadcasting licences.....	22,200	29,857	— 7,657
3 Consumer and Corporate Affairs.....	75,727	72,531	3,196
3 Energy, Mines and Resources.....	6,551	7,181	— 630
3 Environment.....	125,428	23,602	101,826

Schedules to Statement of Assets and Liabilities—Continued

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
SCHEDULE P—Concluded			
Suspense Accounts—Concluded			
3 External Affairs.....	142,201	171,561	— 29,360
3 Canadian International Development Agency.....	9,350	33,493	— 24,143
3 Finance.....	3,398	3,187	211
3 Auditor General.....			
5 Loan subscriptions at credit of subscribers in arrears.....	74,240	75,269	— 1,029
6 Matured bonds and interest unclaimed.....	197,725	187,103	10,622
3 Unallocated funds.....	72,440	38,513	33,927
7 Unclaimed cheques.....	1,846,952	1,536,471	310,481
8 Unclaimed government drafts.....	830	821	9
9 Unclaimed war savings certificates and stamps.....	316,784	316,769	15
10 Unredeemable coupons—			
Canada.....	49,968	50,380	— 412
New York.....	2,204	2,249	— 45
3 Indian Affairs and Northern Development.....	35,652	24,992	10,660
3 Industry, Trade and Commerce.....	406,275	232,675	173,600
11 Expo 67 winding-up suspense account.....	1,743	40,851	— 39,108
3 Statistics Canada.....	27	18,666	— 18,639
3 Justice.....	496	530	— 34
12 Repayment defalcations.....			
3 Manpower and Immigration.....	14,757	35,036	— 20,279
3 Unemployment Insurance Commission.....		534	— 534
3 National Defence.....	1,188,826	460,505	728,321
3 National Health and Welfare.....	854	1,168	— 314
National Revenue—			
13 Customs and Excise.....	26,269	13,271	12,998
3 Taxation.....	224	40,854	— 40,630
Parliament—			
3 Library of Parliament.....	3,000		3,000
3 Public Works.....	208,454	38,786	169,668
3 Regional Economic Expansion.....	3,785	2,826	959
3 Secretary of State.....	4,616		4,616
3 National Museums of Canada.....	15,932	8,777	7,155
3 Public Archives.....	306		306
3 Public Service Commission.....	31,353	5,603	25,750
3 Solicitor General.....	71,848	19,461	52,387
3 Supply and Services.....	2,884	3,960	— 1,076
3 Canadian Government Printing Bureau.....			
14 Information Canada.....		57,438	— 57,438
3 Transport.....	316,911	116,655	200,256
15 Radio message tolls.....	10	770	— 760
3 Treasury Board.....	30	13	17
3 National Research Council.....	31,798	30,911	887
	6,002,765	4,129,739	1,873,026

Schedules to Statement of Assets and Liabilities—Continued

				Annual ⁽¹⁾ interest	1972	1971	Net increase or decrease (—) during 1971-72
				\$	\$	\$	\$
SCHEDULE Q							
Unmatured debt—							
Bonds							
Payable in Canadian Dollars—							
1	1936, 3 per cent.....	P.	1	1,650,000	55,000,000	55,000,000	
2	1956-98, 3½ per cent.....	T.	15	7,389,188	197,045,000	197,045,000	
3	1958-72, 4½ per cent.....	T.	28	30,481,132	717,203,100	1,067,203,100	— 350,000,000
4	1958-83, 4½ per cent.....	T.	29	89,670,575	1,992,679,450	1,992,679,450	
Canada savings bonds—							
5	1958-73, 3½-4½ per cent.....	S.	13	599,010	14,094,350	15,712,950	— 1,618,600
6	1961-71, 4½-5 per cent.....	S.	16			33,666,900	— 33,666,900
5	1962-76, 4½-5½ per cent.....	S.	17	4,012,720	80,254,400	91,261,800	— 11,007,400
5	1963-75, 4½-5½ per cent.....	S.	18	2,565,070	51,301,400	57,912,800	— 6,611,400
5	1964-74, 4½-5½ per cent.....	S.	19	2,632,948	47,853,600	53,946,250	— 6,092,650
5	1965-77, 4½-5½ per cent.....	S.	20	2,268,425	45,368,500	51,030,700	— 5,662,200
5	1966-79, 5-6 per cent.....	C.S.		14,850,374	212,148,200	228,357,000	— 16,208,800
5	1967-80, 5½-6 per cent.....	S.	22	5,959,469	113,513,700	126,287,500	— 12,773,800
5	1968-78, 6-7 per cent.....	R.S.		14,729,991	210,428,450	220,060,350	— 9,631,900
5	1968-82, 5½-7 per cent.....	S.	23	31,454,919	465,998,800	500,289,300	— 34,290,500
5	1969-78, 7-8½ per cent.....	S.	24	338,823,188	4,235,289,850	4,404,247,700	— 168,957,850
7	1970-81, 6½-8 per cent.....	S.	25	118,637,440	1,757,591,700	2,021,828,800	— 264,237,100
8	1971-80, 5½-7½ per cent.....	S.	26	142,501,793	2,478,292,050		2,478,292,050
9	1953/58-78, 3½ per cent.....	T.	5	7,796,681	207,911,500	207,911,500	
10	1954-76, 3½ per cent.....	T.	11	8,029,011	247,046,500	247,046,500	
11	1954-79, 3½ per cent.....	T.	13	11,155,511	343,246,500	343,246,500	
11	1959-75, 5½ per cent.....	T.	36	17,069,855	310,361,000	310,361,000	
11	1960-76, 5½ per cent.....	T.	38	23,990,890	436,198,000	436,198,000	
11	1962-80, 5½ per cent.....	AT.	14	5,765,238	104,822,500	104,822,500	
11	1963-88, 5 per cent.....	AT.	21	5,000,000	100,000,000	100,000,000	
12	1964-71, 5 per cent.....	CT.	15			350,000,000	— 350,000,000
11	1964-88, 5 per cent.....	CT.	9	2,500,000	50,000,000	50,000,000	
11	1964/65-90, 5½ per cent.....	CT.	12	11,812,500	225,000,000	225,000,000	
11	1965-73, 5 per cent.....	CT.	17	13,750,000	275,000,000	275,000,000	
11	1965-75, 5½ per cent.....	CT.	24	2,750,000	50,000,000	50,000,000	
11	1966-80, 5½ per cent.....	CT.	26	4,060,732	73,831,500	73,831,500	
11	1966/67-80, 5½ per cent.....	F.	3	8,704,905	158,271,000	158,271,000	
11	1966/67-92, 5½ per cent.....	F.	6	12,937,500	225,000,000	225,000,000	
13	1967-71, 6 per cent.....	F.	20			225,000,000	— 225,000,000
11	1967-73, 5 per cent.....	F.	11	10,000,000	200,000,000	200,000,000	
14	1967-73, 6½ per cent.....	F.	22	14,062,500	225,000,000	225,000,000	
15	1967/71-74, 5½ per cent.....	F.	14	9,625,000	175,000,000	100,000,000	75,000,000
11	1967-75, 5½ per cent.....	F.	9	3,850,000	70,000,000	70,000,000	
11	1967-90, 5½ per cent.....	F.	12	6,562,500	125,000,000	125,000,000	
16	1967-68/71, 6 per cent.....	F.	17			285,000,000	— 285,000,000
17	1968-71, 6½ per cent.....	F.	31			200,000,000	— 200,000,000
13	1968-71, 6½ per cent.....	F.	35			200,000,000	— 200,000,000
11	1968-73, 7 per cent.....	F.	25	33,250,000	475,000,000	475,000,000	
11	1968-74, 7 per cent.....	F.	28	17,500,000	250,000,000	250,000,000	
11	1968-75, 6½ per cent.....	F.	32	13,000,000	200,000,000	200,000,000	
11	1968-95, 6½ per cent.....	F.	33	6,500,000	100,000,000	100,000,000	
17	1969-71, 8 per cent.....	F.	45			170,000,000	— 170,000,000
11	1969-72, 7½ per cent.....	F.	37	17,037,500	235,000,000	235,000,000	
11	1969-73, 8 per cent.....	F.	43	8,800,000	110,000,000	110,000,000	
18	1969-74, 7½ per cent.....	F.	38	9,062,500	125,000,000	125,000,000	
19	1969/70-74, 8 per cent.....	F.	46	33,986,240	424,828,000	424,950,000	— 122,000
11	1969-78, 8 per cent.....	F.	41	10,000,000	125,000,000	125,000,000	
20	1969/70-86, 8 per cent.....	F.	47	13,760	172,000	50,000	122,000
12	1970-71, 8 per cent.....	F.	49			75,000,000	— 75,000,000
11	1970-72, 6½ per cent.....	F.	53	13,975,000	215,000,000	215,000,000	
21	1970/71-72, 5½ per cent.....	F.	59	11,812,500	225,000,000	100,000,000	125,000,000
11	1970-73, 7 per cent.....	F.	50	10,500,000	150,000,000	150,000,000	
11	1970-73, 6½ per cent.....	F.	54	9,750,000	150,000,000	150,000,000	
11	1970-73, 6½ per cent.....	F.	58	13,500,000	200,000,000	200,000,000	
11	1970-74, 6 per cent.....	F.	60	12,000,000	200,000,000	200,000,000	

Schedules to Statement of Assets and Liabilities—Continued

				Annual ⁽¹⁾ interest	1972	1971	Net increase or decrease (—) during 1971-72
				\$	\$	\$	\$
SCHEDULE Q—Continued							
Unmatured debt—Continued							
Bonds—Continued							
Payable in Canadian Dollars—Concluded							
11	1970-75, 7½ per cent.....	F.	51	16,312,500	225,000,000	225,000,000	
11	1970-75, 7½ per cent.....	F.	55	18,850,000	260,000,000	260,000,000	
22	1970-75, 7½ per cent.....	F.	56	32,625,000	450,000,000	450,000,000	
11	1970-77, 7 per cent.....	F.	52	35,000,000	500,000,000	500,000,000	
11	1971-73, 5½ per cent.....	F.	69	7,875,000	150,000,000		150,000,000
11	1971-74, 5 per cent.....	F.	62	17,500,000	350,000,000		350,000,000
11	1971-74, 4½ per cent.....	F.	70	5,312,500	125,000,000		125,000,000
11	1971-76, 5½ per cent.....	F.	63	20,737,500	395,000,000		395,000,000
11	1971-76, 5½ per cent.....	F.	65	7,187,500	125,000,000		125,000,000
23	1971-76, 6½ per cent.....	F.	67	21,875,000	350,000,000		350,000,000
11	1971-79, 6½ per cent.....	F.	66	6,500,000	100,000,000		100,000,000
11	1971-79, 5½ per cent.....	F.	71	12,937,500	225,000,000		225,000,000
11	1971-80, 6½ per cent.....	F.	64	12,500,000	200,000,000		200,000,000
11	1971-89, 6½ per cent.....	F.	61	10,125,000	150,000,000	150,000,000	
Special non-marketable bonds—							
24	Canada pension plan investment fund—						
	1966-86, 5.29 per cent.....			5,396	102,000	102,000	
	1966-86, 5.42 per cent.....			7,805	144,000	144,000	
	1966-86, 5.37 per cent.....			8,270	154,000	154,000	
	1966-86, 5.39 per cent.....			7,869	146,000	146,000	
	1966-86, 5.40 per cent.....			7,884	146,000	146,000	
	1966-86, 5.44 per cent.....			8,758	161,000	161,000	
	1966-86, 5.48 per cent.....			8,165	149,000	149,000	
	1966-86, 5.60 per cent.....			7,728	138,000	138,000	
	1966-86, 5.51 per cent.....			7,989	145,000	145,000	
	1966-86, 5.51 per cent.....			6,557	119,000	119,000	
	1967-87, 5.61 per cent.....			10,154	181,000	181,000	
	1967-87, 5.49 per cent.....			5,929	108,000	108,000	
	1967-87, 5.36 per cent.....			10,774	201,000	201,000	
	1967-87, 5.39 per cent.....			10,241	190,000	190,000	
	1967-87, 5.37 per cent.....			11,008	205,000	205,000	
	1967-87, 5.48 per cent.....			10,357	189,000	189,000	
	1967-87, 5.56 per cent.....			11,120	200,000	200,000	
	1967-87, 5.61 per cent.....			11,725	209,000	209,000	
	1967-87, 5.61 per cent.....			10,603	189,000	189,000	
	1967-87, 5.69 per cent.....			10,128	178,000	178,000	
	1967-87, 6.14 per cent.....			9,947	162,000	162,000	
	1967-87, 6.27 per cent.....			22,760	363,000	363,000	
	1968-88, 6.44 per cent.....			18,354	285,000	285,000	
	1968-88, 6.51 per cent.....			20,311	312,000	312,000	
	1968-88, 6.53 per cent.....			40,029	613,000	613,000	
	1968-88, 6.53 per cent.....			46,951	719,000	719,000	
	1968-88, 6.71 per cent.....			36,167	539,000	539,000	
	1968-88, 6.61 per cent.....			34,174	517,000	517,000	
	1968-88, 6.59 per cent.....			41,781	634,000	634,000	
	1968-88, 6.79 per cent.....			37,956	559,000	559,000	
	1968-88, 6.66 per cent.....			39,627	595,000	595,000	
	1968-88, 6.44 per cent.....			31,041	482,000	482,000	
	1968-88, 6.40 per cent.....			36,544	571,000	571,000	
	1968-88, 6.62 per cent.....			28,996	438,000	438,000	
	1968-88, 6.76 per cent.....			23,187	343,000	343,000	
	1969-89, 6.92 per cent.....			20,414	295,000	295,000	
	1969-89, 7.17 per cent.....			17,136	239,000	239,000	
	1969-89, 7.11 per cent.....			28,084	395,000	395,000	
	1969-89, 7.16 per cent.....			25,561	357,000	357,000	
	1969-89, 7.19 per cent.....			27,610	384,000	384,000	
	1969-89, 7.26 per cent.....			23,668	326,000	326,000	
	1969-89, 7.45 per cent.....			36,058	484,000	484,000	

Schedules to Statement of Assets and Liabilities—Concluded

	Annual ⁽¹⁾ interest	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$	\$
SCHEDULE Q—Concluded				
Unmatured debt—Concluded				
Bonds—Concluded				
Special non-marketable bonds—Concluded				
Canada pension plan investment fund—Concluded				
1968-89, 7.46 per cent.....	30,213	405,000	405,000	
1969-89, 7.47 per cent.....	27,564	369,000	369,000	
1968-89, 7.60 per cent.....	25,840	340,000	340,000	
1969-89, 7.94 per cent.....	22,470	283,000	283,000	
1969-89, 7.83 per cent.....	17,148	219,000	219,000	
1970-90, 8.17 per cent.....	17,647	216,000	216,000	
1970-90, 8.33 per cent.....	17,160	206,000	206,000	
1970-90, 8.29 per cent.....	38,963	470,000	470,000	
1970-90, 8.14 per cent.....	23,443	288,000	288,000	
1970-90, 7.85 per cent.....	48,121	613,000	613,000	
1970-90, 8.08 per cent.....	46,541	576,000	576,000	
1970-90, 8.12 per cent.....	37,271	459,000	459,000	
1970-90, 8.08 per cent.....	37,572	465,000	465,000	
1970-90, 8.00 per cent.....	36,080	451,000	451,000	
1970-90, 7.98 per cent.....	33,356	418,000	418,000	
1970-90, 7.91 per cent.....	27,706	349,000	349,000	
1970-90, 7.91 per cent.....	45,878	580,000	580,000	
1971-91, 7.54 per cent.....	19,830	263,000	263,000	
1971-91, 7.01 per cent.....	17,946	256,000	256,000	
1971-91, 6.79 per cent.....	49,499	729,000	729,000	
1971-91, 6.90 per cent.....	51,267	743,000		743,000
1971-91, 6.83 per cent.....	54,162	793,000		793,000
1971-91, 7.08 per cent.....	63,012	890,000		890,000
1971-91, 7.26 per cent.....	45,956	633,000		633,000
1971-91, 7.41 per cent.....	41,274	557,000		557,000
1971-91, 7.54 per cent.....	40,640	539,000		539,000
1971-91, 7.25 per cent.....	28,782	397,000		397,000
1971-91, 7.14 per cent.....	32,487	455,000		455,000
1971-91, 6.93 per cent.....	21,414	309,000		309,000
1972-92, 6.76 per cent.....	15,007	222,000		222,000
1972-92, 6.75 per cent.....	16,807	249,000		249,000
1972-92, 6.90 per cent.....	51,957	753,000		753,000
25 Unemployment Insurance Commission—				
6 per cent.....			53,000,000	—53,000,000
6½ per cent.....			48,000,000	—48,000,000
6¾ per cent.....			33,000,000	—33,000,000
7½ per cent.....			100,000,000	—100,000,000
8 per cent.....			81,000,000	—81,000,000
	1,435,581,894	23,093,112,050	21,129,039,100	1,964,072,950
26 Payable in Deutsche Marks—				
1968-73, 6¾ per cent.....	4,984,487	73,844,251	73,844,251	
Payable in United States Dollars—				
27 1949-74, 2¾ per cent.....	1,340,780	48,755,627	48,755,627	
28 1950-75, 2¾ per cent.....	833,294	30,301,591	30,301,591	
29 1962-87, 5 per cent.....	3,718,915	74,378,304	76,108,032	—1,729,728
30 1968-88, 6¼ per cent.....	7,432,425	108,108,000	108,108,000	
	13,325,414	261,543,522	263,273,250	—1,729,728
	1,453,891,795	23,428,499,823	21,466,156,601	1,962,343,222
Treasury bills—				
Payable in Canadian Dollars—				
31 Treasury bills, various discount rates.....	135,350,180	3,830,000,000	3,735,000,000	95,000,000
	1,589,241,975	27,258,499,823	25,201,156,601	2,057,343,222

⁽¹⁾ One year's interest on the balance at March 31, 1972.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities

SCHEDULE A

Cash

- A- 1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks.
- A- 2 This special deposit consists of interest due and premium payable on Italian state bonds received by Canada under the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy in respect of the Canadian Foundation in Rome.
- A- 3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.
- A- 4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.
- A- 5 These special deposits represent balances at the credit of the Receiver General in banks in Canada for purposes of the Unemployment insurance account.
- A- 6 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.
- A- 7 In this account are recorded deposits held in Indian agencies revenue trust bank accounts approved by the Minister of Finance. Cash held in banks and in transit and in individual accounts totalled \$739,350 at year end less cheques totalling \$463,283 issued and not paid by the banks at March 31, 1972, leaving \$276,066 owing to Indians and Indian bands and for special activities. See under the schedule "deposit and trust accounts" further on in this section.
- A- 8 This account consists of temporary deposits in chartered bank accounts as at March 31, 1972, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

SCHEDULE B

Other Current Assets

- B- 1 Collections received after March 31, for a limited period, which are applicable to the fiscal year ending on that date are recorded in this account.
- B- 2 This represents the cash in hands of postmasters and in transit at the close of business on March 31, 1972.
- B- 3 This account records blocked currency on deposit in Canadian funds to the credit of the Receiver General for Canada in the Bank of China, Peking, China.

SCHEDULE C

Departmental Working Capital Advances

- C- 1 This account was authorized by vote 556, Appropriation Act No. 4, 1952, vote 762, Appropriation Act No. 3, 1953, vote 783, Appropriation Act No. 5, 1955 and vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development

for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be charged to the account at any one time is not to exceed \$1,820,000.

A statement of the operations in the account is shown as an appendix to section 1 in Volume II of this report.

- C- 2 Section 10(1) of the Agricultural Stabilization Act provides that the Agricultural Stabilization Board may (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the board may determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (c) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (d) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the consolidated revenue fund under this act, other than administrative expenses, provided that the debit balance in the account shall not be greater than \$250,000,000.

Section 13(7) directs that "at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

The balance sheet of the board as at March 31, 1972, as certified by the Auditor General, together with related statements, is shown as an appendix to section 1 in Volume II of this report.

- C- 3 Section 4(1) of the Agricultural Products Board Act provides that the board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell, or import agricultural products; and (d) store, transport, or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural products board account in which all financial transactions of the board under section 4(1) of the act are recorded. The debit balance in the account is not to exceed \$15,000,000 at any time.

The account reflected a credit balance of \$39,937 at March 31, 1971, and was reported under the liability category "deposit and trust accounts" in 1970-71.

The balance sheet of the board as at March 31, 1972, as certified by the Auditor General, and statement of operations for the year are shown as an appendix to section 1 in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

- C- 4 This account is operated pursuant to the provisions of subsection 3 of section 166, Canada Grain Act, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the consolidated revenue fund to the Canadian Grain Commission (formerly the Board of Grain Commissioners) for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

There were no transactions in the account during 1971-72.

- C- 5 This account was established by vote L1b, Appropriation Act No. 1, 1970 to authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the pari-mutuel levy under section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed \$200,000.

This authority was amended by the following parliamentary appropriation:

Vote L18b To extend the purposes of the race track supervision revolving fund, established by Agriculture vote L1b, Appropriation Act No. 1, 1970 to include a charge to the fund established by that vote, the reimbursement of Race Associations for certain supervisory services provided by them under regulations pursuant to section 188 of the Criminal Code..... \$ 1

The account reflected a credit balance of \$143,572 at March 31, 1972 and is reported under the liability category "deposit and trust accounts".

The balance sheet of the fund as at March 31, 1972, as certified by the Auditor General, together with related statements, is shown as an appendix to section I in Volume II of this report.

- C- 6 This account was established under authority of vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telephone services now shown as the government telecommunications agency revolving fund. The account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed \$1,000,000 at any time.

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were \$8,764,430. This account was credited with \$8,729,254 and the debit

balance in the account on March 31, 1972 represents the total outstanding accounts to be collected during 1972-73.

Financial statements of this account are shown as an appendix to section 2 in Volume II of this report.

- C- 7 This account records advances as authorized by vote L63c, Appropriation Act No. 5, 1963, vote L37a, Appropriation Act No. 6, 1964, vote L37d, Appropriation Act No. 2, 1965, and vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed \$135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

There were no transactions during the year, the balance in the account remaining at \$101,182,911 at March 31, 1972.

- C- 8 Section 10 (3) of the Fisheries Prices Support Act directs that "There shall be kept by the Minister of Finance an account called the fisheries prices support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the consolidated revenue fund, as revenue; and net operating loss in any fiscal year may be recouped to the said account from moneys appropriated by Parliament for the purpose". A statement of the operations of the fisheries prices support account is shown as an appendix to section 5 in Volume II of this report.

- C- 9 This account was established under authority of vote 542, Appropriation Act No. 3, 1953, and extended by vote 656, Appropriation Act No. 5, 1958, and vote L34a, Appropriation Act No. 7, 1966, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed \$500,000 at any time. During the year total receipts representing proceeds from sales were \$760,494 and disbursements from the fund were \$242,923 including \$517,571 profit transferred to non-tax revenue—return on investments.

A statement of the operations of the Fisheries working capital advance is shown as an appendix to section 5 in Volume II of this report.

- C-10 This account was established by vote L12c, Appropriation Act No. 1, 1971 to authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a working capital advance account in the current and subsequent fiscal years (a) to which shall be charged loans and advances made to employees posted abroad and recoverable advances made to other government departments to enable them to make loans and advances to their employees posted abroad, and (b) to which shall be credited all amounts repaid in respect of the said loans and advances.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

The authority was extended by the following parliamentary appropriation:

Vote L13a To increase from \$1,300,000 to \$1,600,000 the amount that may be outstanding at any time against the working capital advance account for loans and advances to employees posted abroad, established by vote L12c, Appropriation Act No. 1, 1971: additional amount required..... \$300,000

The closing balance consisted of advances to employees \$855,039, advances for medical loans \$127,849, and security and other deposits under the Foreign Service Directives \$239,879.

Interest on advances to employees was charged at the rates established by regulations and an amount of \$51,265 was received and credited to non-tax revenue—return on investments.

A statement of the operations in the account is shown as an appendix to section 6 in Volume II of this report.

- C-11** This account was established by vote L22b, Appropriation Act No. 1, 1969 to authorize the operation of a revolving fund in accordance with terms and conditions approved by Treasury Board for the purpose of operating the central and regional passport offices; expenditures for such purpose to be charged to the fund and such portion as may be determined by the Treasury Board of the revenue derived from passport services to be credited thereto; the amount outstanding at any one time under this authority not to exceed \$100,000.

A statement of the operations in the account is shown as an appendix to section 6 in Volume II of this report.

- C-12** Vote 630, Appropriation Act No. 2, 1954, as extended by vote 806, Appropriation Act No. 3, 1959, vote L13a, Appropriation Act No. 10, 1964, vote L21a, Appropriation Act No. 9, 1966, vote L27c, Appropriation Act No. 1, 1968 and vote L33a, Appropriation Act No. 4, 1969 provided the aggregate of \$3,000,000 for the purpose of financing posts abroad, advances to personnel on posting, for medical expenses and to include the charging to the account of advances to employees during service abroad.

These authorities have been amended by vote L11c, Appropriation Act No. 1, 1971 by restricting the purposes of the account to provide only for advances to posts abroad and to increase from \$3,000,000 to \$7,000,000 the amount that may be outstanding at any time thereunder.

The closing balance consisted of advances to posts \$590,146. A statement of the operations in the account is shown as an appendix to section 6 in Volume II of this report.

- C-13** This account was established under the authority of vote L30 of Appropriation Act No. 4, 1968, and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such auditing. The excess of the amounts charged over the amounts credited to the account at any time may not exceed \$25,000.

- C-14** The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of P.C. 1953-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made crediting

this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds". During 1971-72 credits to the account amounted to \$869,366 and the total debits were \$601,970.

- C-15** Debits to the account represent the cost of all coin purchased from the Royal Canadian Mint and credits represent the face value of all coin issued to the Bank of Canada. The net gain from transactions in the account is credited to non-tax revenue—return on investments. The balance in the silver purchase account is \$1,786,454 at March 31, 1972. The silver inventory at March 31, 1972 records 1,137,812.02 ounces of fine silver with a market value of \$1.570 (U.S. \$1,575) per ounce.

- C-16** In this account are recorded transactions in connection with the transfer of gold bullion to the Bank of Canada. The balance in the gold purchase account is \$4,628,710 at March 31, 1972. The gold inventory at March 31, 1972 records 132,005.788 ounces of fine gold at \$35.064 per ounce. The market value of gold is \$38.875.

- C-17** The Fire Losses Replacement Account Act provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed \$5,000,000. The act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

- C-18** This account was established to finance the operation of an Indian arts and crafts central marketing service and to facilitate its conversion to a corporate enterprise which will be owned and operated by the Indian people under authority of the following parliamentary appropriation:

Vote L18b To authorize the operation of a revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the operation of the Indian arts and crafts central marketing service, to which shall be charged all operating and capital expenditures of the Indian arts and crafts marketing service including the purchase of arts and crafts production material for sale to Indian producers and for the purchase of finished products from producers for sale to the retail trade and to which shall be credited all revenues from operations; the amount outstanding at any time under this authority not to exceed..... \$700,000

There were no transactions in the account during 1971-72.

- C-19** This account is operated as a revolving fund as authorized by vote 508, Appropriation Act No. 5, 1958 which provides that the debit balance in the fund at any time may not exceed \$1,000,000.

A statement of the operations of the national parks stores account is shown as an appendix to section 9 in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

C-20 This account was authorized by vote 657, Appropriation Act No. 2, 1952, vote 588, Appropriation Act No. 2, 1956, vote 511, Appropriation Act No. 5, 1958, vote 481, Appropriation Act No. 5, 1959, vote L61e, Appropriation Act No. 4, 1964, vote L78b, Appropriation Act No. 6, 1965, vote L78d, Appropriation Act No. 1, 1966, vote L95c, Appropriation Act No. 1, 1968, vote L97a, Appropriation Act No. 4, 1969 and vote L97b, Appropriation Act No. 1, 1970 to make advances to posts and to employees on posting abroad to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time.

The closing balance consisted of advances to posts \$342, to employees \$243,768 and \$10,038 to field officers in Canada. Advances to employees included posting loans amounting to \$152,239 on which interest was charged at the rate of 5 per cent per annum for the period April, 1969 to June 30, 1969, 7½ per cent per annum for the period July 1, 1969 to June 30, 1970, 6½ per cent per annum for the period July 1, 1970 to June 30, 1971 and effective July 1, 1971 at the rate of 5½ per cent per annum. Gross debits during the year amounted to \$323,109 and gross credits were \$514,848.

An amount of \$9,470 which was interest earned on posting loans in 1970-71 was not credited to revenue in that fiscal year but was transferred to non-tax revenue—return on investments in 1971-72. If this entry had been made in 1970-71, various amounts would have been reported as follows: balance at March 31, 1971 \$455,357; advances to employees \$279,043; posting loans \$160,473; and gross credits \$8,410,870. (Amends reporting in Public Accounts 1970-71.)

C-21 This account was authorized by vote L82b, Appropriation Act No. 1, 1969 for the purpose of financing the cost of special statistical services performed at the request of government departments, agencies and others. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$250,000.

The account reflected a credit balance of \$358,069 at March 31, 1972 and is reported under the liability category "deposit and trust accounts".

The financial statements of this account are shown as an appendix to section 10 in Volume II of this report.

C-22 This account was authorized by vote 626, Appropriation Act No. 2, 1955, vote 526, Appropriation Act No. 6, 1956, vote L41g, Appropriation Act No. 2, 1967, vote L115, Appropriation Act No. 3, 1969 and vote L115a, Appropriation Act No. 4, 1969 to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$750,000.

Interest on advances to employees was charged at the rate of 6½ per cent per annum in the case of posting loans made prior to July 1, 1970 and at the rate of 5½ per cent per annum in all other cases. An amount of \$17,588 was credited to non-tax revenue—return on investments.

The closing balance consisted of advances to employees \$142,735.

A statement of the operations of the account is shown as an appendix to section 13 in Volume II of this report.

C-23 This account was authorized by vote 632, Appropriation Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisition and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board and increased to \$750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms—see vote 1 in section 16 of Volume II of this report.

A statement of the operations of the revolving fund is shown as an appendix to section 16 in Volume II of this report.

C-24 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry accounts of the Post Office.

C-25 The operation of this fund was authorized by vote 541, Appropriation Act No. 4, 1954 and extended by vote 543, Appropriation Act No. 5, 1955, and vote 528, Appropriation Act No. 6, 1956, for the purpose of: (a) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (b) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the fund at any one time not to exceed \$895,000. A statement of the operations of the fund is shown as an appendix to section 18 in volume II of this report.

C-26 This account was established under authority of vote L56g, Appropriation Act No. 2, 1967 and was extended by vote L118b, Appropriation Act No. 1, 1970 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; and to increase to \$18,000,000 the amount that may be outstanding at any time.

During the year the account was debited with the amount of \$71,921,870 representing the cost of construction and repair and was credited with \$71,601,877 representing the amount recovered from other government departments and agencies.

C-27 Vote 533, Appropriation Act No. 4, 1954 authorized the operation of a revolving fund for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the maritime marshland rehabilitation administration. The debit balance is not to exceed \$150,000 at any time.

A statement of the operations of the maritime marshland rehabilitation administration—stores account is shown as an appendix to section 21 in Volume II of this report.

C-28 This account was authorized by vote 539, Appropriation Act No. 3, 1953, and vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilita-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

tion administration. The debit balance in the account at any one time is not to exceed \$335,000.

A statement of the operations in the account is shown as an appendix to section 21 in Volume II of this report.

- C-29 This account was authorized under authority of Secretary of State vote L90, Appropriation Act No. 3, 1971, as detailed in explanation C-30 for National Film Board operating account. The purpose of the account as described in the vote wording is to authorize the operation of a Canadian Government Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed \$450,000.

The balance sheet of the revolving fund as at March 31, 1972, as certified by the Auditor General, together with related statements, is shown as an appendix to section 22 in Volume II of this report.

- C-30 This account was authorized under section 18 of the National Film Act to provide a working capital advance for the purpose of financing the operations of the National Film Board for its own program and for recoverable film work performed for other government departments and agencies. Originally established under the Act with the balance at any one time not to exceed \$700,000, a number of amendments since 1950 increased the maximum to \$2,800,000 and this was further modified by Appropriation Act No. 3, 1971 as follows:

Vote L90 To reduce to \$2,550,000 the amount of the expenditures that may be made at any time in excess of the receipts shown in the National Film Board Operating Account referred to in section 18 of the National Film Act; to repeal National Film Board Vote L30 of Appropriation Act No. 5, 1963; and to authorize the operation of a Canadian Government Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed

\$450,000

The balance sheet of the Board as at March 31, 1972, as certified by the Auditor General, together with related statements, is shown as an appendix to section 22 in Volume II of this report.

- C-31 Vote 529, Appropriation Act No. 6, 1956 and vote L80, Appropriation Act No. 7, 1967 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed \$80,000.

A statement of the operation of the revolving fund is shown as an appendix to section 22 in Volume II of this report.

- C-32 This account was established under the following parliamentary appropriation:

Vote L120 To authorize the operation of a revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Treasury Board, for the purpose of providing training and development by the Bureau of Staff Development and Training, expenditures for such purposes to be charged to the fund and receipts for such services to be credited thereto, the amount outstanding at any time not to exceed..... \$700,000

A statement of the operations of the revolving fund is shown as an appendix to section 22 in Volume II of this report.

- C-33 This account was established by vote 543, Appropriation Act No. 3, 1953, and extended by vote 658, Appropriation Act No. 5, 1958 and vote 760, Appropriation Act No. 2, 1961, for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed \$255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. T.B. 574154, January 9, 1961 authorized 100 per cent of such profits to be allocated to the welfare fund. Gross debits during the year amounted to \$784,323 and gross credits were \$732,542.

A statement of the operations of the revolving fund is shown as an appendix to section 23 in Volume II of this report.

- C-34 This account was established by vote 628, Appropriation Act No. 2, 1955, and extended by vote 660, Special Appropriation Act, 1958, vote 657, Appropriation Act No. 5, 1958 and vote 600, Appropriation Act No. 5, 1961, for the purpose of acquiring, managing and manufacturing materials used in industrial work done for: (a) government departments, and (b) penitentiaries including the Office of the Commissioner of Penitentiaries. The debit balance in the fund at any time is not to exceed \$1,000,000.

The gross debits during the year amounted to \$1,138,257 and gross credits were \$1,011,052.

A statement of the operations of the account is shown as an appendix to section 23 in Volume II of this report.

- C-35 This account was established by vote L25, Appropriation Act No. 1, 1963 for the purposes of acquiring livestock for slaughter and subsequent sale for use in institutional feeding, and acquiring raw materials required to produce canned goods for institutional feeding. The debit balance in the fund at any one time is not to exceed \$175,000. The gross debits during the year amounted to \$235,920 and gross credits were \$253,081.

A statement of the operations of the account is shown as an appendix to section 23 in Volume II of this report.

- C-36 P.C. 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police revolving fund for the purchase and sale of material for the manufacture of uniforms. The operation of this fund was authorized by vote 547, Appropriation Act No. 3, 1953, extended by vote 633, Appropriation Act No. 2, 1954 and by vote L92c, Appropriation Act No. 1, 1968. The debit balance in the fund at any time is not to exceed \$750,000.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

A statement of the operations of the revolving fund is shown as an appendix to section 23 in Volume II of this report.

- C-37 This account was established by vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed \$80,000.

A statement of the operations of the revolving fund is shown as an appendix to section 23 in Volume II of this report.

- C-38 This account was established by vote L104b, Appropriation Act No. 1, 1969 for the purpose of financing the operations of the Canadian Government Printing Bureau; expenditures to be charged to the fund and revenues from the said operation to be credited thereto, vote L6c, Appropriation Act No. 1, 1971 to include payment for the printing of publications by commercial printers and for the provision of mass distribution and allied services and to increase from \$7,000,000 to \$8,000,000 the amount that may be outstanding at any time thereunder.

Disbursements during 1971-72 amounted to \$33,620,968 and receipts amounted to \$33,823,301.

The financial statements of the department, prepared from accounts maintained on the accrual basis, and certified by the Auditor General, are shown as an appendix to section 24 in Volume II of this report.

- C-39 Vote L18e, Appropriation Act No. 4, 1966 authorized the operation of this account for the purpose of (a) acquiring and managing stores, for manufacturing, producing or dealing in stores or materials, and (b) for the purchase and supply of repair services for office furniture and equipment and for freight services, for federal government departments and agencies. The purposes of the fund were extended by vote L13g, Appropriation Act No. 2, 1967, to include (c) the procurement of insurance coverage at bulk rates on the movement of household effects. The purpose of the account was further extended by vote L22a, Appropriation Act No. 7, 1967, to include (d) the financing, in the 1967-68 and subsequent years, of the travel accounts rendered by carriers for services arranged by the central travel service on a recoverable basis for federal government departments and agencies.

The amount of outstanding advances under this authority after deducting therefrom all amounts due by federal government departments and agencies, shall at no time exceed \$20,000,000. The gross debits during the year amounted to \$40,942,933 and gross credits were \$41,481,918.

The financial statements of the department, prepared from accounts maintained on an accrual basis, and certified by the Auditor General, are shown as an appendix to section 24 in Volume II of this report.

- C-40 Vote L99e, Appropriation Act No. 4, 1966 authorized the operation of this account for the purpose of providing data processing and related services to federal government departments and agencies. This authority was extended by vote L117c, Appropriation Act No. 1, 1968 to authorize in the current and subsequent fiscal years, notwithstanding

the Financial Administration Act, where sums are due to federal government departments or agencies from the working capital advance, for the provision of data processing and related services, the payment from those sums of amounts payable by the said departments or agencies to the working capital advance and by vote L148b, Appropriation Act No. 1, 1970 which provides that accounts receivable may not be deducted in determining the amount outstanding at any time against the working capital advance. The amount that may be outstanding at any time against the advance shall not exceed \$2,000,000.

Financial statements in respect of this account will be found in an appendix to section 24 in Volume II of this report.

- C-41 The Defence Production revolving fund was established under the authority of section 16 of the Defence Production Act, c. 62, Revised Statutes of Canada 1970. Subsection 4 of that section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than \$100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies, and repayments of loans and advances.

The standing of the Defence Production revolving fund as at March 31, 1972, prepared from accounts maintained on an accrual basis, will be found in an appendix to section 24 in Volume II of this report.

Details and explanations of the various subsidiary accounts maintained within the revolving fund follow.

	1972	1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
Aircraft.....	12,984,557	32,355,824	—19,371,267
Munitions.....	356,551	637,543	—994,094
Research and development.....	533,391	674,810	—141,419
Strategic materials.....	902,070	1,155,834	—253,764
Modernization projects.....	121,632	1,436,117	—1,314,485
	14,185,099	36,260,128	—22,075,029

Aircraft, munitions, and electronics and sales tax—Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product. Gross debits during the year amount to \$22,815,002 and gross credits were \$43,180,363, these amounts include the applicable sales tax. During the year, interest on moneys advanced to contractors in the amount of \$698,124 was credited to this account, and in turn transferred to non-tax revenue—return on investments.

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

then paid from the revolving fund which, in turn is recouped from the partners involved. During the year gross debits amounted to \$8,023,241 and gross credits were \$8,164,660.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to \$12,359 and gross credits were \$266,123. During the year, there was a profit from the sale of materials in the amount of \$9,747 which was credited to non-tax revenue—proceeds from sales.

Defence industry modernization projects—This account was established to provide for the modernization of defence industry to ensure its capability of meeting technological standards necessary for economic production of current and future requirements in international defence markets. The gross debits during the year amounted to \$737,334 and gross credits were \$2,051,819.

- C-42 This account was established under authority of vote L 149b, Appropriation Act No. 1, 1970 for the operation of a revolving fund, expenditures for its purposes to be charged to the fund and amounts recovered to be credited thereto. This authority was extended by the following parliamentary appropriation:

Vote L30 To increase from \$1,000,000 to \$1,750,000 the amount that may be outstanding at any time against the revolving fund established by loans, investments and advances vote L149b, Appropriation Act No. 1, 1970 for the purposes of design, production or purchase and administration of exhibits and displays on behalf of other federal government departments and agencies: additional amount required..... \$750,000

Transactions during the year resulted in a credit balance of \$44,505 which is recorded in the Deposit and Trust category.

A statement of the operations of the revolving fund is shown as an appendix to section 24 in volume II of this report.

- C-43 This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by parliamentary vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed \$17,000,000.

The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

- C-44 The closing balance reflects amounts outstanding in the hands of departments and individuals for all other accountable advances not included under the preceding account.

- C-45 This account was authorized by vote L33a, Appropriation Act No. 10, 1964 and amended by vote L65e, Appropriation Act No. 4, 1966 for the purpose of paying for the printing of publications by commercial printers. The amount to be charged to the revolving fund after deducting therefrom all amounts due by federal government departments and agencies shall at no time exceed \$250,000.

During the year \$135,762 was recovered from various departments.

- C-46 This account was established under authority of vote L160, Appropriation Act No. 3, 1969 for the operation of an air-

ports revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto international airports and such other airports as Treasury Board may approve, to which shall be charged: (a) all operating expenses of the said airports, (b) all capital expenditures of the said airports, and (c) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited; (a) all moneys received from the operation of said airports, and (b) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to moneys appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed \$3,000,000.

During the year expenditures were: (a) operating, \$18,764,465 (b) capital, \$97,120,482 and (c) interest \$7,071,187. Credits to the account were: (a) \$32,481,328 received from the operation of airports, (b) loans, \$90,474,806 (see advances, loans and investments—domestic—miscellaneous—airports capital loans).

Financial statements of this account are shown as an appendix to section 25 in Volume II of this report.

- C-47 This revolving fund was authorized by the Financial Administration Act for the purpose of acquiring and managing stores. Vote L82c, Appropriation Act No. 9, 1966 increased to \$13,500,000 the amount that may be charged to the fund at any time.

During the year this account was debited with \$6,881,801, representing the cost of goods purchased, and \$94,165 covering salaries and wages of departmental employees engaged in manufacture of certain material and credited with issues of \$7,286,110 charged to relevant appropriations and an amount of \$143,785 charged to Department of Transport vote 1 representing write-off of obsolete stores and inventory shortages.

Financial statements of this account are shown as an appendix to section 25 in Volume II of this report.

- C-48 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores in Ottawa, the operation of which was transferred to the Department of Supply and Services on March 1, 1970. The debit balance in this account at any one time shall not exceed \$5,000,000. Gross debits amounted to \$3,995,566 and gross credits amounted to \$4,099,900. The closing balance consisted of value of inventory at March 31, 1972.

A statement of the operations of this account is shown as an appendix to section 28 in Volume II of this report.

- C-49 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by vote 517, Appropriation Act No. 5, 1958 and extended by vote 495, Appropriation Act No. 6, 1960, vote L120c, Appropriation Act No. 1, 1968 and vote L25, Appropriation Act No. 3, 1970. The debit balance in this account at any one time shall not exceed \$500,000.

Gross debits amounted to \$465,169 and gross credits amounted to \$509,137.

A statements of the operations of this account is shown as an appendix to section 28 in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE D

Social Security Accounts

D- 1 This account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan, 1965, which became effective January 1, 1966.

D- 2 Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the Unemployment Insurance Account for the purpose of meeting payments required to be made in the operation of the act. The total amount outstanding at any time of advances made under this section shall not exceed \$800,-000,000.

Advances totalling \$183,630,532 were made to the account during the current fiscal year.

SCHEDULE E

Advances, Loans and Investments—Domestic

E- 1 *Capital stock*—P.C. 1963-840, May 30, 1963, approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from \$54,000,000 to \$15,000,000.

Loans—These represent advances made to the company to finance the construction of nuclear facilities and other works. During the year advances of \$114,400,000 were made under the following parliamentary authorities:

Vote L45 Loans in the current and subsequent fiscal years to Atomic Energy of Canada Limited, in such amounts and on such terms and conditions as the Governor in Council may approve, to finance the construction of the Candu-BLW 250 nuclear power station in Quebec; to share in the construction of the Pickering generating station under agreement between the Federal Government, the Province of Ontario and the Hydro Electric Power Commission of Ontario; to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario; to finance the construction of the auxiliary steam supply for the Bruce heavy water plant; to finance the construction of manufacturing facilities for the Commercial Products Division at South March; to finance the construction of housing and other works near the Whiteshell nuclear research establishment..... \$ 98,800,000

Vote L50 Loans to Atomic Energy of Canada Limited, subject to such terms and conditions as the Governor in Council may approve, to make an advance payment with respect to the Deuterium of Canada Limited facility based on the value of one year's production at full capacity of the Glace Bay plant..... \$ 16,400,000

Vote L51a Loans in the current and subsequent fiscal years to Atomic Energy of Canada Limited, on such terms and conditions as the Governor in Council may approve, to finance the rehabilitation of the Glace Bay heavy water plant..... \$ 95,000,000

Vote L55 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years, in such amounts and on such terms and conditions as the Governor in Council may approve, to finance the construction of transmission facilities in connection with the Nelson River power project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities..... \$ 11,500,000

Interest amounting to \$2,335,126 was received in respect of loans and was credited to non-tax revenue—return on investments.

Housing—No advances were made during the fiscal year 1971-72. Repayments during the year amounted to \$401,299 of which \$259 was capitalized interest, bringing outstanding advances for housing to \$10,749,206 at March 31, 1972.

Included in these loans at March 31, 1972 is a balance of \$10,597 in respect of accrued interest which was capitalized and recorded in the accounts in 1963-64 with a corresponding credit set up under the liability category "deferred credits—deferred interest".

Bruce heavy water plant—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ont., are recorded in this account.

Advances totalling \$68,000,000 were made under authority of vote L45, Appropriation Act No. 3, 1971 and P.C. 1971-710, April 20, 1971, increasing the total advances to \$155,000,000 for this project. There were no repayments during the year.

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont., are recorded in this account.

Advances totalling \$1,000,000 were made during 1971-72. The outstanding advances for this project totalled \$6,435,763 at March 31, 1972.

Included in advances at March 31, 1972 is a balance of \$87,867 in respect of accrued interest which was capitalized and recorded in the accounts in 1968-69 with a corresponding amount set up under "deferred credits—deferred interest". Repayments amounted to \$126,678 of which \$2,841 was capitalized interest.

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

There were no advance made during the year.

The outstanding advance for this project were \$69,945,000 at March 31, 1972. There were no repayments made during the year.

Gentilly nuclear power station—Advances made to finance the construction in the Province of Quebec of a 250 megawatt (electric) Candu-BLW nuclear power station are recorded in this account.

Advances totalling \$4,700,000 were made under the authority of vote L45, Appropriation Act No. 3, 1971 and P.C. 1971-710, April 20, 1971, increasing total advances to \$81,700,000 for this project. There were no repayment during the year.

Purchase of heavy water—Advances made to finance the purchase of heavy water for resale to Canadian and foreign users are recorded in this account.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Advances totalling \$10,600,000 were made under the authority of vote L10, Appropriation Act No. 4, 1968 and P.C. 1971-1559, July 27, 1971. There were no repayments during the year.

Nelson River power project—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling \$8,500,000 were made under the authority of vote L55, Appropriation Act No. 3, 1971 and P.C. 1971-581, March 30, 1971 increasing the total advances to \$148,500,000 for this project. There were no repayments during the year.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account.

Advances totalling \$21,600,000 were made under authority of vote L45, Appropriation Act No. 3, 1971 and P.C. 1971-710, April 20, 1971 increasing total advances to \$106,451,561 at March 31, 1972. During the year repayments amounted to \$1,548,439.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the year. Repayments amounted to \$91,288 of which \$2,515 was capitalized interest.

- E- 2 This account records the investment of the government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act. Of this amount \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 represents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of \$265,494,348 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments. The financial statements of the bank are shown in Volume III of this report.

- E- 3 This represents the crown's investment in the capital of the corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended.

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1971, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

- E- 4 This account records loans made to the corporation by the Minister of Finance pursuant to section 34 of the Canada Deposit Insurance Corporation Act, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed \$500,000,000. Repayments during the year amounted to \$1,400,000 reducing outstanding loans to nil as at March 31, 1972. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$23,256 was received and credited to non-tax revenue—return on investments during the current fiscal year.

- E- 5 These advances were made in previous fiscal years. The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the balance sheet as at

March 31, 1972, as certified by him, together with supporting schedules, will be found in Volume III of this report.

- E- 6 These accounts record loans made to the Canadian Broadcasting Corporation of \$9,000,000 for working capital, \$137,480,219 for the purpose of capital expenditure and \$598,500 in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities pursuant to subsection 39(2) of the Broadcasting Act. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of \$3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966 provided for an additional advance of \$6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

P.C. 1961-3/453, March 30, 1961 provided that (a) the corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with section 33 of the Broadcasting Act; (b) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

P.C. 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the consolidated revenue fund as requirements for it change during the year.

Loans—Additional loans totalling \$33,040,000 for capital expenditures were made during the current year under vote L145, Appropriation Act, No. 3, 1971.

Additional loans were approved under the following parliamentary appropriation:

Vote L60 Loans, on terms and conditions approved by the Governor in Council, to the Canadian Broadcasting Corporation in the current and subsequent fiscal years for capital expenditures..... \$ 29,717,000

Repayments of \$6,564,905 were received during the current fiscal year. Interest on loans, amounting to \$8,422,640, was received and credited to non-tax revenue—return on investments.

Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities. During 1970-71, loans of \$630,000 were made under this authority of which \$31,500 was repaid in 1971-72. Interest of \$50,898 on this loan was received and credited to non-tax revenue—return on investments.

Financial statements of the corporation are included in Volume III of this report.

- E- 7 Advances are made under authority of section 8(1) of the Canadian Commercial Corporation Act, which states that funds not exceeding the aggregate of \$10,000,000 are to be made available to the corporation for working capital

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

requirements and under section 8(2) loans are made available to the corporation not exceeding the aggregate of \$10,000,000. No repayments were made during the current fiscal year.

The accounts of the corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8(7) of the act, and the balance sheet as at March 31, 1972, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E-8 This account records loans to the Commission by the Minister of Finance pursuant to section 16(1) of the Canadian Dairy Commission Act for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed \$100,000,000. Loans during the current year amounted to \$60,757,108 and repayments were \$84,186,738. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$2,131,290 was received and credited to non-tax revenue—return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—deposit account".

E-9 The Canadian Film Development Corporation Act C. 78, 1967 authorizes the corporation to foster and promote the development of a feature film industry in Canada.

Section 18 of the act established a special account to be known as the Canadian Film Development Advance account and authorized the sum of \$10,000,000 to enable the corporation to carry out the provisions of the act. Vote 63a, Appropriation Act No. 4, 1971 increased the statutory limit under this section to \$20,000,000.

During 1971-72 \$2,597,525 was advanced from the consolidated revenue fund under this authority.

Financial statements are shown in Volume III of this report.

E-10 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities and of temporary loans granted to the Canadian National Railways in respect of the relevant annual deficits as authorized by the Financing and Guarantee Acts quoted in the schedule.

During the current year advances amounting to \$291,743,500 were made under the various authorities.

The consolidated balance sheet of the Canadian National Railways as at December 31, 1971, together with related statements, is shown in Volume III of this report.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling \$3,749,538 were made in the current year.

E-11 Under the provisions of the Canadian National Railways Capital Revision Act, the Minister of Finance was authorized:

(a) to release the company from certain claims of Her Majesty amounting to \$736,385,405 being 50 per cent of the indebtedness of the company to Her

Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;

(b) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the consolidated revenue fund, preferred stock of the company to the total value not exceeding three per cent of the gross revenue of the national company, to be used to meet expenditures for additions and betterments of the system;

(c) in order to relieve the company of 10 years' interest payments on an amount of \$100,000,000, to release claims by Her Majesty totalling this amount in exchange for an obligation of the company to pay the sum of \$100,000,000 on January 1, 1972, with interest at such rates and upon such terms as the Governor in Council prescribes, except that no interest shall be payable in respect of the period of ten years from January 1, 1952.

With respect to (a) above, the principal amount of \$736,385,405 specified in schedule A of the act was released in exchange for 736,385,405 shares of four per cent preferred stock of the company. Additional stock to the value of \$498,795,186 was purchased subsequently as provided in (b) of which stock to the value of \$31,120,541 was purchased during the current fiscal year.

With respect to (b) above the period was extended to December 31, 1971 by section 14 of the Canadian National Railways Financing and Guarantee Act, 1969, and in respect of (c) above, by section 13 of the aforementioned act the period for which no interest was payable was extended to December 31, 1971 and P.C. 1972-399 February 29, 1972 authorized the transfer of \$100,000,000 to advances under the Refunding Act 1955.

E-12 Under authority of section 8 of the Canadian National Railways Capital Revision Act, the balances then standing in Public Accounts in respect of: Canadian Government Railways—open accounts, Canadian Government Railways—store accounts, and the Saint John and Quebec Railway—open and stores accounts were adjusted as prescribed in the act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

E-13 P.C. 1966-21/1046 June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of \$225,655 was received in the current year.

E-14 These accounts represent loans made by the government to Air Canada for interim financing. Repayment of \$1,072,000 in respect of interim financing for 1970 was received during the current year. Advances of \$14,000,000 under the Financing and Guarantee Act 1970, section 7 for capital expenditures and \$14,373,000 for interim financing 1971 were made during the year.

E-15 This account records recoverable advances made to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine, U.S.A.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

The procedure for repayment of the loans was established by P.C. 1954-43/733, May 20, 1954, and P.C. 1955-1224, August 16, 1955, which provided that: (a) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation; and (b) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of \$24,508 was repaid by the company during the current fiscal year.

E-16 In this account is recorded a loan to the Canadian National Railway Company under authority of vote 791, Appropriation Act No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S., and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to \$7,000 was received and credited to non-tax revenue—return on investments.

E-17 This account reflects the government's investment in the company. The balance sheet of the company as at December 31, 1971, together with related statements, is shown in Volume III of this report.

E-18 The corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to co-ordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Section 12 of the act provides that the Minister of Finance with the approval of the Governor in Council may pay to the corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Repayment of \$2,303,777 was made by the corporation in the current year. Interest amounting to \$2,107,856 was received and credited to non-tax revenue—return on investments.

The balance sheet of the corporation as at March 31, 1972, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-19 This account reflects the investment of the crown in the capital stock of the company which was incorporated under section 17 of the National Research Council Act Chap. N-14, R.S.C. 1970. The balance sheet of the company as at March 31, 1972, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-20 This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the corporation; and (b) to

make loans to the corporation. The aggregate amount outstanding at any time shall not exceed \$10,000,000.

Loans totalling \$3,650,000 were made during 1971-72 and were repaid in full. Interest on loans, in the amount of \$49,345, was received and credited to non-tax revenue—return on investments.

E-21 The operation of this account, for the provision of working capital for the coal division of the corporation, was authorized by section 19 (2) of the Cape Breton Development Corporation Act, the total amount outstanding at any one time not to exceed \$10,000,000. Advances during 1971-72 totalled \$20,500,000 and repayments totalled \$16,500,000.

E-22 *Capital*—This represents the crown's investment in the capital of the corporation as authorized by section 17 of the Central Mortgage and Housing Corporation Act. The balance sheet as at December 31, 1971, as certified by the auditors of the corporation, together with statements of income and expenditure and reserve fund account will be found in Volume III of this report.

E-23 *Loans and advances*—Additional advances during the current fiscal year were authorized by the following parliamentary authorities:

Vote L10 Advances to Central Mortgage and Housing Corporation for the calendar year 1971 in respect of housing and land development projects undertaken jointly with the governments of the provinces, in respect of loans to municipalities for the construction or expansion of sewage treatment projects, in respect of loans made to assist in the implementation of an urban renewal scheme, and for the acquisition, development, construction or improvement of land and buildings..... **\$132,500,000**

Loans and advances accounts were as follows:

	Dr. balance Mar. 31, 1972	Dr. balance Mar. 31, 1971	Net increase or decrease (—)
	\$	\$	\$
(a) Account No. 1.....	4,676,691,980	4,129,055,458	547,636,522
(b) Account No. 2.....	58,179,118	60,485,623	—2,306,505
(c) Account No. 3.....	254,236,329	228,803,777	25,432,552
(d) Account No. 4.....	21,987,005	14,799,220	7,187,785
(e) Account No. 5.....	373,164,767	339,112,727	34,052,040
(f) Account No. 6.....	280,282,465	236,158,233	44,124,232
(g) Mortgage and loan purchase fund.....	4,445,067	4,667,787	—222,720
	5,668,986,731	5,013,082,825	655,903,906

(a) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 21 (1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said act: section 15, to a limited-dividend company for construction of a low rent housing project; section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low- or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and section 59, to an Indian for the construction of housing

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

projects on Indian reserves. Advances during the current fiscal year amounted to \$719,838,268 and repayments were \$172,201,746; interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$261,216,538 was received and credited to non-tax revenue—return on investments.

(b) Section 55 of the National Housing Act, 1954 authorized advances to the corporation out of moneys provided by Parliament for the acquisition and construction of real estate by the corporation itself or on behalf of federal government departments or crown companies or in conjunction with municipalities.

No advances were made during the current fiscal year and repayments were \$2,306,505. Interest is payable at the rate of 2 per cent per annum on the outstanding balance of advances made to March 31, 1953, and at a rate of 3½ per cent per annum on advances made subsequent to that date. An amount of \$1,272,338 in respect of this interest was received and credited to non-tax revenue—return on investments.

(c) Section 40 of the National Housing Act, 1954 authorizes advances out of the consolidated revenue fund to the corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of \$150,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to \$31,500,000 and repayments were \$6,067,448.

Interest on advances at rates varying from 3 to 8 per cent per annum is payable on advances from account No. 3. In this connection an amount of \$13,254,831 was received and credited to non-tax revenue—return on investments.

(d) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 26(1) of the National Housing Act, 1954, for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to \$8,000,000 and repayments were \$812,215.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$1,076,861 was received and credited to non-tax revenue—return on investments.

(e) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 48(1) of the National Housing Act, 1954, for the purpose of making loans under Part VII of the said act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to \$35,500,000 and repayments were \$1,447,960.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$21,527,911 was received and credited to non-tax revenue—return on investments.

(f) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 53(2) of the National Housing Act, 1954, for the purpose of making loans under Part VIII of the said act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of \$200,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 53 authorizes payments to the corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part. During the current fiscal year advances amounted to \$61,000,000 and repayments were \$19,211,999.

Payments to the corporation representing reimbursement of forgiveness payments during the fiscal year amounted to \$16,627,620 of which \$5,378,047 applicable to the January-March 1972 period was charged to this account. The balance of \$11,249,573 applicable to the April-December 1971 period was charged to vote 5. The amount of \$3,041,815 applicable to the January-March 1971 period was transferred from this account to vote 5.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. An amount of \$14,779,824 in respect of this interest was received and credited to non-tax revenue—return on investments.

(g) P.C. 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to section 10(1b) of the National Housing Act, 1954, for the purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the corporation pursuant to section 10(4) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were \$222,720. Interest on advances is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus one-eighth of one per centum. In this connection an amount of \$271,009 was received and credited to non-tax revenue—return on investments.

E-24 The balance represents the investment of the crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited are audited by the Auditor General of Canada and the balance sheets as at December 31, 1971, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-25 *Loans*—This account was established to record loans to the company for the purpose of meeting capital and operating expenses under the authority of vote L3b, Appropriation

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Act No. 1, 1970 and the authority was extended by vote L75, Appropriation Act No. 3, 1971 and the following parliamentary appropriation:

Vote L60 Loans to Eldorado Nuclear Limited on terms and conditions approved by the Governor in Council, and to authorize Eldorado Nuclear Limited, on terms and conditions approved by the Governor in Council, to borrow from the Minister of Finance or others up to an aggregate amount not exceeding..... \$ 13,200,000

Loans totalling \$13,200,000 were made during the year under the authority of vote L60, Appropriation Act No. 3, 1971, and P.C. 1971-977, May 25, 1971. The amount of \$4,250,000 in respect of repayment of principal was received and credited hereto. Interest amounting to \$1,635,043 was received and credited to non-tax revenue—return on investments.

E-26 Effective October 1, 1969 by order of P.C. 1969-1716 dated September 11, 1969, the Export Credits Insurance Act was superseded by the Export Development Act. This corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the corporation under authority of section 11 of the Export Development Act.

The accounts of the corporation are audited by the Auditor General of Canada and the statement of assets and liabilities as at December 31, 1971, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-27 The act provides that the authorized capital of the corporation shall be \$25,000,000 and that the amount of \$20,000,000 debited hereto, shall continue to be the capital surplus of the corporation.

E-28 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the corporation by the Minister of Finance out of the consolidated revenue fund.

Interest received during the fiscal year amounting to \$22,026,161 was credited to non-tax revenue—return on investments.

Loans to the corporation during the year were as follows:

(a) loans amounting to \$119,000,000 in Canadian currency and repayments amounting to \$23,326,568 were received;

(b) loans in U.S. currency amounting to \$11,661,762 (Canadian) and repayments amounting to \$8,246,632 (Canadian) were received.

Section 31 of the Export Development Act authorizes the making of loans to the corporation by the Minister of Finance out of the consolidated revenue fund.

Loans to the corporation under this section during the year were as follows:

(a) loans to Iran, authorized under P.C. 1971-353, dated February 23, 1971, in Canadian currency amounted to \$7,977,038.

(b) loans to Pakistan, authorized under P.C. 1970-1449, dated August 19, 1970, in Canadian currency amounted to \$590,783.

E-29 *Notes*—These represent loans, evidenced by promissory notes of the corporation, made for the purpose of making loans to farmers. During the year loans of \$96,500,000 were made to the corporation and repayments were \$67,347,348.

Capital—This represents the crown's investment in the capital of the corporation as authorized by the Farm Credit Act, as amended. During the year there were additional subscriptions of \$900,000.

Farm machinery syndicates loan fund—The Farm Machinery Syndicates Credit Act provides for the extension of credit to farm machinery syndicates. Advances amounting to \$1,814,009 were made to the corporation during the fiscal year for the purpose of making loans under this act. Repayments by the corporation during the year amounted to \$1,426,500.

The balance sheet of the corporation as at March 31, 1972, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-30 This corporation was incorporated under the Freshwater Fish Marketing Act to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the corporation to carry on its operations under the act, section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the corporation; and (b) to make loans to the corporation.

Vote L20a Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the corporation and the amounts loaned by the Minister of Finance, under the authority of section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000.

Loans made during 1971-72 amounted to \$10,000,000 and repayments were \$4,800,000.

Interest amounting to \$290,622 was received and credited to non-tax revenue—return on investments.

Financial statements of the corporation are shown in Volume III of this report.

E-31 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1970-71, inclusive, authorized loans of \$43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. Of this amount \$40,300,000 was borrowed to March 31, 1972, leaving \$3,000,000 which may be borrowed in subsequent fiscal years.

Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years. Repayments of \$250,129 were received during the year.

Interest on loans amounting to \$1,928,115 was received and credited to non-tax revenue—return on investments.

Excluding Greenbelt—Additional loans were authorized during the current year under the authority of the following parliamentary appropriation:

Vote L25 Loans to the National Capital Commission in accordance with section 16 of the National Capital Act for the purpose of acquiring property in the national capital region..... \$ 2,000,000

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

No loans were made during the year.

Interest on loans, amounting to \$1,498,421, was received and credited to non-tax revenue—return on investments.

E-32 This account is subject to the authority of the National Harbours Board Act. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

	Mar. 31, 1972	Mar. 31, 1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
(a) Chicoutimi.....	3,830,286	3,830,286	
(a) Churchill.....	8,857,289	8,857,289	
(a) Alifax.....	29,890,788	29,890,788	
(a) Montreal—Jacques Cartier Bridge, advances for pay- ment of guaranteed interest.	6,489,605	6,489,605	
(a) Quebec.....	52,075,243	52,075,243	
(a) Saint John.....	34,770,238	34,770,238	
(a) Trois Rivières.....	3,987,356	3,987,356	
	139,900,805	139,900,805	
(b) Belledune.....	2,340,875	2,350,875	—10,000
(b) Halifax.....	3,545,747	2,500,000	1,045,747
(b) Montreal.....	194,642,699	194,642,699	
(b) Montreal—retirement of Jacques Cartier Bridge bonds.....	7,576,000	7,576,000	
(b) Vancouver.....	50,240,457	47,973,749	2,266,708
	398,246,583	394,944,128	3,302,455
Less—charged to net debt....	139,900,805	139,900,805	
	258,345,778	255,043,323	3,302,455

(a) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax, expenditures subsequent to April 1, 1970, were treated as active loans. (see following comment.)

(b) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax, expenditures prior to April 1, 1970, are treated as non-active loans and have been charged to net debt. (see preceding comment.)

During the current fiscal year principal repayments made by the Board amounted to \$75,510.

Parliamentary appropriations are generally provided in connection with the accounts and during 1971-72 advances of \$1,100,000 were made to Halifax Harbour and \$2,277,965 to Vancouver Harbour under authority of the following vote:

Vote L85 Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1971..... **\$11,900,000**

Further details of these accounts are shown in an appendix to section 25 of Volume II of this report.

E-33 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to \$39,625. Interest in the amount of \$1,039,548 was received and credited to non-tax revenue—return on investments. (See also Note E-75.)

E-34 The commission is authorized by the Northern Canada Power Commission Act to construct and operate power plants in the Northwest Territories, the Yukon Territory and elsewhere in Canada under certain conditions, and to purchase, lease or sell power.

Advances totalling \$3,961,300 made in the current year were authorized by:

Vote L75 Advances to the Northern Canada Power Commission for the purpose of capital expenditure in accordance with Section 15 of the Northern Canada Power Commission Act..... **\$11,281,000**

Repayments of principal for the following power plants were received during the year: Baker Lake, \$3,455, Cambridge Bay, \$5,258, Chesterfield Inlet, \$2,778, Coppermine, \$5,233, Dawson, \$6,222, Field, \$5,826, Fort Good Hope, \$3,216, Fort McPherson, \$4,371, Fort Resolution, \$3,548, Fort Simpson, \$13,653, Fort Smith, \$12,443, Frobisher Bay, \$845,240, Inuvik, \$168,629, Norman Wells, \$5,265, Mayo, \$183,043, Moose Factory, \$3,377, Taltson River, \$216,646, Whitehorse, \$335,070, Yellowknife—Snare River, \$187,011.

During the year, capitalized interest on completed projects covering the fiscal years 1969-70 and 1970-71 of \$1,070,376 was charged to the loan with a corresponding credit set up under "Deferred Credits"—capitalized interest.

Interest on amortized loans \$2,839,876 and capitalized interest transferred from deferred credits \$109,302 paid in 1971-72 were credited to non-tax revenue—return on investments.

The accounts of the commission are audited by the Auditor General of Canada and the balance sheet as at March 31, 1972, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-35 This account was opened under authority of section 14 of the Northern Canada Power Commission Act in order to pay the Commission the sum of \$50,000 as a fund for the purpose of meeting expenditures incurred by the Commission in carrying out the investigations of projects for supplying public utilities in accordance with section 13 of the act.

E-36 In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for use on the Mackenzie River and Central Arctic coast.

Votes L70, Appropriation Act No. 4, 1968, L90, Appropriation Act No. 3, 1969 and L85, Appropriation Act No. 3, 1970 authorized loans totalling \$20,500,000 to the Northern

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Transportation Company Limited. Loans to date were made under authority of P.C. 1969-361, P.C. 1969-1124 and P.C. 1970-474 as follows:

- (a) \$2,000,000 (1968-69) repaid in full.
- (b) \$9,000,000 (1969-70) on which repayment in the current year totalled \$2,000,000; to date \$3,000,000.
- (c) \$8,100,000 (1970-71) on which repayment in the current year totalled \$250,000.

Additional loans of \$3,000,000 were made in the current year under authority of the following parliamentary appropriation:

Vote L90 Loans to Northern Transportation Company Limited, in accordance with terms and conditions prescribed by the Governor in Council, to finance the acquisition of transportation facilities for use on the Mackenzie River and Central Arctic coast. \$ 4,000,000

Interest in the amount of \$1,159,161 was received and credited to non-tax revenue—return on investments.

Financial statements are shown in Volume III of this report.

- E-37 The closing balance represents the investment of the crown in the company. A dividend of \$500,000 on capital stock was received and credited to non-tax revenue—return on investments.

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1971, as certified by him, together with supporting schedules, will be found in Volume III of this report.

- E-38 This account records loans made to the Royal Canadian Mint in respect of its operations as a crown corporation under authority of the Royal Canadian Mint Act. Loans of \$1,000,000 were made during 1971-72 and recovery of \$1,000,000 from previous years was made. Interest amounting to \$6,103 was received and credited to non-tax revenue—return on investments.
- E-39 The authority was incorporated under the St. Lawrence Seaway Authority Act for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 28 of the act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under section 29 make temporary loans to the authority out of the consolidated revenue fund, but such loans are not to exceed \$10,000,000 and are repayable within one year from the dates the loans were granted. Additional loans were authorized under the following appropriation:

Vote L100 Deep Waterway—Loans to The St. Lawrence Seaway Authority in such manner and subject to such terms and conditions as the Governor in Council may approve and to increase from \$535,000,000 to \$620,000,000 the aggregate of the amounts referred to in section 13 of the St. Lawrence Seaway Authority Act that may be borrowed by the St. Lawrence Seaway Authority under that act and outstanding at any time. \$ 55,200,000

The balance sheet of the authority as at December 31, 1971, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

Loans—Interest-bearing loans amounting to \$459,550,000 were made to the authority under authority of various appropriation acts in previous years. Further interest-bearing loans amounting to \$53,600,000 were made in the current year under parliamentary authority vote L100 listed above.

Deferred interest—The interest due on the above loans on December 31, 1957 (\$4,743,209), December 31, 1958 (\$8,075,919), December 31, 1959 (\$11,607,989), was deferred in accordance with P.C. 1956-1048, July 12, 1956, and interest due on December 31, 1961 (\$14,288,940), December 31, 1962 (\$15,671,952), December 31, 1963 (\$16,873,043), December 31, 1964 (\$18,025,121), December 31, 1965 (\$15,820,000), December 31, 1966 (\$16,372,860), December 31, 1967 (\$17,542,494), December 31, 1968 (\$18,869,300), December 31, 1969 (\$20,675,595), December 31, 1970 (\$23,936,173), December 31, 1971 (\$27,545,445) was deferred in accordance with P.C. 1961-1863, December 29, 1961, P.C. 1963-1912, December 27, 1963, P.C. 1964-2036, December 23, 1964, P.C. 1967-100, January 19, 1967 and P.C. 1968-163, January 25, 1968 and recorded in this account with a corresponding credit set up under deferred credits—The St. Lawrence Seaway Authority—deferred interest. However payments of deferred interest were made by the authority in the amount of \$5,000,000 in 1959-60, \$2,500,000 in 1963-64, \$43,062,173 in 1964-65, \$9,399,000 in 1965-66, \$13,750,000 in 1966-67, \$10,842,732 in 1967-68, \$12,726,655 in 1968-69, \$9,421,539 in 1969-70, \$11,707,577 in 1970-71 and \$20,059,848 in the current year and were credited to non-tax revenue—return on investments.

Interest-free loans—Under authority of various appropriation acts interest-free loans of \$75,000,000 were made to the authority in previous years.

A temporary interest-free loan of \$2,500,000 made in the fiscal year 1970-71 was repaid in the current fiscal year. In accordance with P.C. 1967-1077 dated June 1, 1967 and pursuant to section 29 of the St. Lawrence Seaway Authority Act a temporary loan totalling \$2,500,000 was made to finance the Welland Canal deficit in the first quarter of the calendar year 1971 and such loans to be repaid without interest within a twelve-month period. Total interest-free loans outstanding at the close of the fiscal year amounted to \$75,000,000.

- E-40 This account records loans to provide for the acquisition and sale of uranium concentrates.

Vote L11c Acquisition in fiscal years 1970-71, 1971-72, 1972-73, 1973-74 and 1974-75 of uranium concentrates in accordance with contracts to be entered into, with the approval of the Governor in Council, with Denison Mines Limited including authority to sell the uranium concentrates acquired under the said contracts and to appoint a sales agent for such purposes. \$ 29,500,000

Loans totalling \$11,395,924 were made during the year under the authority of vote L11c, Appropriation Act No. 1, 1971 and P.C. 1971-2/1228, June 21, 1971. There were no repayments during the year.

- E-41 This account records loans to provinces, provincial agencies and municipalities under authority of vote L13c, Appropriation Act No. 1, 1971, in the 1970-71 and 1971-72 fiscal

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

years, for the purpose of assisting in the creation of employment in areas where the number of unemployed workers was in excess of 4 per cent of the labour force in the six-month period ending December 31, 1970, in accordance with terms and conditions set out in agreements entered into between the Minister of Finance and the provinces, the loans to each such province, including the provincial agencies and municipalities within that province,

(a) not to exceed the following amounts:

(i) Newfoundland	6,300,000
(ii) Nova Scotia	4,000,000
(iii) Prince Edward Island	1,000,000
(iv) New Brunswick	5,000,000
(v) Quebec	70,300,000
(vi) Ontario	17,000,000
(vii) Manitoba	8,000,000
(viii) Saskatchewan	5,000,000
(ix) Alberta	6,400,000
(x) British Columbia	37,000,000
	<hr/>
	\$ 160,000,000

except that where any province has advised that it does not intend to use all or any portion of its aforementioned allocated amount, the Minister of Finance may add the said unused portion to the allocated amount available for any other province or provinces.

(b) to be secured by the obligations, as specified in the agreement with that province, of the government of the province, of an agent of Her Majesty in right of that province or of a municipality in that province, each of which complies with the following conditions, namely:

- (i) it is issued to or payable to the credit of the Receiver General of Canada, and is expressed to be not negotiable and not transferable or assignable,
- (ii) the term to maturity is twenty years or such lesser period as may be fixed by the Minister of Finance,
- (iii) the obligation bears interest payable annually or semi-annually at the rate applicable pursuant to sub-section (2) of section 113 of the Canada Pension Plan, at the time of the issue of the obligation for obligations issued pursuant to that Act at that time to the Canada Pension Plan; and

(c) to be made for capital development projects which as of November 1, 1971,

- (i) were not included in the provincial or municipal capital expenditure program planned for the 1971-72 or 1972-73 fiscal years, or
- (ii) were included in the said program planned for the said fiscal years, if the province or municipality as the case may be has undertaken to add to such program and construct before March 31, 1973, additional capital development works at least equal in cost to the loans made in respect of those projects.

During 1971-72 these loans amounted to \$128,526,647. Interest in the amount of \$2,082,419 was received and credited to non-tax revenue—return on investments.

Additional loans were authorized under the following parliamentary appropriation:

Vote L19a Federal-Provincial Employment Loans Program 1971—Loans to provinces, provincial agencies and municipalities as defined in the Municipal Development and Loan Act in the 1971-72 and 1972-73 fiscal years, for the purpose of assisting in the creation of employment, in accordance with terms and conditions set out in agreements entered into between the Minister of Finance and the provinces, the loans to each such province, including the provincial agencies and municipalities within that province,

(a) not to exceed the following amounts:

(i) Newfoundland	7,500,000
(ii) Nova Scotia	7,400,000
(iii) Prince Edward Island	1,000,000
(iv) New Brunswick	9,000,000
(v) Quebec	63,200,000
(vi) Ontario	26,500,000
(vii) Manitoba	9,000,000
(viii) Saskatchewan	6,900,000
(ix) Alberta	8,500,000
(x) British Columbia	21,000,000
(xi) Yukon Territory	200,000
(xii) Northwest Territories	300,000

\$ 160,500,000

During 1971-72 loans in the amount of \$9,985,315 were made under this program.

E-42 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The act further provides that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the act to such extent as the Minister may direct.

Advances were provided for by:

Vote L15 Advances in accordance with agreements entered into pursuant to the Atlantic Provinces Power Development Act..... \$ 5,000,000

P.C. 1958-223, February 7, 1958 and P.C. 1961-1003, July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provide that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

The amounts shown as advances represent expenditures on uncompleted projects. When a project is completed the advances are transferred to the loans account. Accrued interest on advances and loans is capitalized and charged to the appropriate accounts with contra entries of accrued interest being made to the liability account "deferred credits—capitalized interest". This is in accordance with terms and conditions authorized under the Atlantic Provinces Power Development Act and the agreements entered into between Canada and the provinces which

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

direct that interest on advances shall, on completion of projects be added to the amount of the advance for repayment.

Newfoundland—

Advances in the amount of \$4,774,738 were made in the current year on behalf of the Province of Newfoundland under authority of the following: (a) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (b) P.C. 1965-406, March 5, 1965; and (c) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

An amount of \$5,752,371 was transferred from advances to loans for projects completed during the year. Accrued interest of \$3,505,595 was charged to the advances account with corresponding credits to "deferred credits—capitalized interest".

During the year there was a repayment of capitalized interest of \$3,476,311 against an incomplete project, a principal repayment of \$399,428 to the loans account of which \$59,784 was in respect of capitalized interest. A contra entry was made charging the amount of capitalized interest to deferred credits. Interest of \$6,240,470 (of which \$3,536,096 was capitalized interest) was credited to non-tax revenue—return on investments.

Nova Scotia—

Advances in the amount of \$225,262 were made in the current year on behalf of the Province of Nova Scotia under authority of the following: (a) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (b) P.C. 1959-1229, September 24, 1959 and P.C. 1961-90, January 24, 1961; and (c) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

An amount of \$5,379,522 was transferred from advances to loans for projects completed during the fiscal year. Accrued interest for such projects in the amount of \$209,652 was charged to the advances account.

During the year there was a repayment to the loan account of \$748,322 of which \$58,004 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$3,824,907 (of which \$58,004 was capitalized interest) was credited to non-tax revenue—return on investments.

New Brunswick—

Advances were made under authority of the following: (a) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (b) P.C. 1962-403, March 22, 1962; and (c) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

During the year there was a repayment to the loan account of \$787,852 of which \$42,206 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$3,744,036 (of which \$42,206 was capitalized interest) was credited to non-tax revenue—return on investments.

- E-43 These accounts record (a) an overpayment to the Province of Nova Scotia arising out of payments under the Federal-

Provincial Fiscal Arrangements Act, 1961, in respect of the fiscal years 1962-63 to 1966-67 due to the receipt of revised population figures on the basis of the 1966 census; and (b) overpayments of subsidies to the Province of Saskatchewan under the British North America Act, 1867 and amendments, as a result of the 1971 decennial census. This overpayment will be deducted from the July 1, 1972 subsidy payment.

Principal repayments of \$2,949,000 from Nova Scotia covering the balance of these overpayments were received during the year. Overpayments to other provinces were repaid during 1970-71.

- E-44 This account was established under authority of vote L158a, Appropriation Act No. 4, 1969 to authorize loans to the Province of Nova Scotia in the current and subsequent fiscal years, in the amount of \$430,000 in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

A repayment of \$28,660 was received during the year, and interest of \$34,400 was credited to non-tax revenue—return on investments.

- E-45 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area", under authority of vote L125, Appropriation Act No. 3, 1969 and the following parliamentary appropriation:

Vote L20 Loans in accordance with a development agreement entered into with the Province of Prince Edward Island.....	\$ 8,700,000
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Loans amounting to \$2,791,000 were made during 1971-72. In addition there was a capital repayment of \$1,000,000 bringing total loans outstanding to \$3,832,000 as at March 31, 1972. Interest of \$125,114 was credited to non-tax revenue—return on investments.

- E-46 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$32,568 were received. The balance outstanding in the account at March 31, 1972 was \$669,397.

- E-47 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1968-69.

Repayments during 1971-72 amounted to \$18,612,000, leaving a balance of \$4,655,000 at March 31, 1972.

Interest in the amount of \$1,519,334 was received and credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-48 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1969-70. Repayments of \$430,000 during 1971-72 reduced the outstanding amount of notes to \$9,706,000 at March 31, 1972.

E-49 In this account are recorded notes payable by the Province of Quebec in 1968-69 in respect of the Expo guarantee, payment of which has been deferred as authorized by P.C. 1969-2278 and P.C. 1970-201. Interest is not payable on the payments deferred.

E-50 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects. Details were given in Public Accounts 1951-1952. The annual amortization of \$77,203 covering principal and interest for 1970-71, of which \$29,807 was credited to non-tax revenue—return on investments, was received in 1971-72.

E-51 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the consolidated revenue fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000.

A statement of changes in the account during the current fiscal year follows:

	Trans- ferred from vote 5 and 10	Paid to Province of Ontario	Total charges	Received from Province of Manitoba	Received from Province of Ontario
	\$	\$	\$	\$	\$
Lake of the Woods.....	11,297	17,850	29,147		
Lac Seul.....	1,481	8,519	10,000		
	12,778	26,369	39,147		

E-52 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Decreases represent repayments. Interest of \$338,161 on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes was received and credited to non-tax revenue—return on investments.

E-53 By agreement with the Province of Manitoba, dated December 20, 1962, certain of the expenditures on the Shellmouth Dam and Portage Diversion are shareable with the province. The province's share for 1971-72 amounted to \$41,269. This was originally charged to Department of Regional Economic Expansion vote 5 and \$24,350 was recovered from the province. The balance was later transferred to this account.

E-54 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to \$661,370, was received and credited to non-tax revenue—return on investments.

E-55 Loans are recorded in these accounts to provide financial assistance for a wide range of projects necessary to economic expansion and social adjustment. The amounts shown as advances represent outlays made on uncompleted projects. When a project is completed the advances are transferred to the loans account.

Accrued interest on advances and loans is capitalized and charged to the appropriate asset account with contra entries of accrued interest being made to the liability account "deferred credits" for capitalized interest. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council. Upon completion of projects, accrued interest is calculated, capitalized and added to the amount of the advances for repayment.

Financial assistance, by means of advances, is provided under authority of Vote L130, Appropriation Act No. 3, 1969, Votes L25 and L25a, Appropriation Act No. 4, 1970, respectively, and of the following parliamentary appropriation:

Vote L25 Loans in accordance with agreements entered into or to be entered into with the provinces with the approval of the Governor in Council for the development of community and industrial infrastructure..... \$ 54,252,000

To finance certain water projects that were carried over from the Atlantic Development Board. Such advances were made pursuant to terms and conditions of agreements, entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy applying to water projects and such agreements included a forgiveness provision to reflect recognition of shortfall in the usage of available capacity in the early years of such projects.

Newfoundland—

The project in this province was authorized by P.C. 1968-1/1767, September 17, 1968 and agreement dated September 19, 1968.

According to the forgiveness provision and the provincial report on usage, the annual amortization payment was reduced by \$101,578 of which \$12,494 was on account of principal (including \$212 for capitalized interest) and \$89,084 was on account of amortized interest. By virtue of the authority included in our vote wording, the amount of the forgiveness was charged to the appropriate vote.

Credit entries covering forgiveness were made to the loan account and to "non-tax revenue—return on investment" with a contra entry to "deferred credits" for capitalized interest. The net repayment made to the loan was \$5,200 of which \$89 was in respect of capitalized interest. A contra entry charging this latter amount to "deferred credits" was made. The loan account was credited with \$62,841 respecting adjustment to prior years expenditure. Interest of \$34,574 (of which \$89 was capitalized interest) was credited to non-tax revenue—return on investments.

Prince Edward Island—

The project in this province was authorized by P.C. 1969-3/112, January 21, 1969 and agreement dated Febru-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

ary 14, 1969. According to the forgiveness provision and the provincial report on usage, amortization payments were reduced by \$4,404 of which \$522 was principal and \$3,882 was interest. By virtue of the authority included in vote wording, the amount of the forgiveness was charged to the appropriation.

Credit entries covering forgiveness were made to the loan account and to non-tax revenue—return on investments. In addition, the loan was also credited with \$172 respecting adjustments to prior years expenditures.

Nova Scotia—

Advances in the amount of \$309,796 were made in the current year under authority of the following: (a) P.C. 1969-4/581, March 25, 1969 and agreement dated March 26, 1969, (b) P.C. 1969-5/581, March 25, 1969 and agreement dated March 26, 1969 (c) P.C. 1969-1/634, March 31, 1969 and agreement dated March 31, 1969 (d) P.C. 1970-12/365 March 3, 1970 and agreement dated March 25, 1970; (e) P.C. 1970-11/2138, December 15, 1970 and agreement dated March 9, 1971.

An amount of \$300,000 was transferred from advances to loans and accrued interest of \$37,285 was charged to the loan account with a corresponding credit entry to "deferred interest" for capitalized interest.

According to the forgiveness provision and the provincial report on usage, the annual amortization payment was reduced by \$52,414 of which \$4,534 was on account of principal and \$47,880 was on account of interest. By virtue of the authority included in our vote wording, the amount of the forgiveness was charged to the appropriate vote.

Credit entries covering this amount were made to the loan account and to "non-tax revenue return on investments" with a contra entry to "deferred credits" for capitalized interest. The net repayment made to the loan was \$1,511 of which \$2 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$15,962 (of which \$2 was capitalized interest) was credited to non-tax revenue—return on investments. The loan account was also credited with \$256,993 respecting an adjustment to prior years expenditures.

New Brunswick—

The project in this province was authorized by P.C. 1969-2/463, March 11, 1969 and agreement dated March 26, 1969.

According to the forgiveness provision and the provincial report on usage, the annual amortization payment was reduced by \$35,868 of which \$4,097 was on account of principal and \$31,771 was on account of interest. By virtue of the authority included in our vote wording, the amount of the forgiveness was charged to the appropriate vote.

Credit entries covering this amount were made to the loan account and to "non-tax revenue—return on investments" with a contra entry to "deferred credits" for capitalized interest.

Accrued interest of \$3,767 was charged to the loan account with a corresponding credit to "Deferred Credits—capitalized interest". The loan account was charged with \$431 respecting an adjustment to the allocation of a prior year capital repayment with a credit to non tax revenue—return on investments.

To finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Newfoundland—

Advances in the amount of \$3,992,452 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated April 21, 1970; (b) P.C. 1971-1605, August 3, 1971 and P.C. 1971-1605, August 3, 1971 and agreement dated August 9, 1971.

An amount of \$143,598 was transferred from advances to loans and accrued interest of \$7,623 was charged to the loan account with a corresponding credit to "deferred credits" for capitalized interest. No payments were received.

Nova Scotia—

Advances in the amount of \$3,089,059 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 12, 1970; (b) P.C. 1971-1997, September 21, 1971; P.C. 1971-13/2171, October 19, 1971 and agreement dated October 22, 1971. No payments were received.

New Brunswick—

Advances in the amount of \$5,576,808 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 21, 1970; (b) P.C. 1971-1200, June 15, 1971; P.C. 1971-1604, August 3, 1971 and agreement dated August 20, 1971.

An amount of \$318,858 was transferred from advances to loans. A payment of \$576,163 was received against accrued interest. The advance account was credited with \$20,110 respecting adjustments to prior year expenditures and the loan account was credited with \$228 for an accrued interest adjustment.

Quebec—

Advances in the amount of \$13,104,265 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 8, 1970; (b) P.C. 1971-2/2614, November 30, 1971.

An amount of \$1,037,869 was transferred from advances to loans and accrued interest of \$76,855 was charged to the loan account with a corresponding credit to "deferred credits" for capitalized interest.

No repayments were received but the advance account was credited with \$1,270,823 respecting adjustments to prior year expenditures.

Manitoba—

Advances in the amount of \$705,188 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 11, 1970; (b) P.C. 1971-1603, November 30, 1971 and agreement dated August 26, 1971. No repayments were received.

Pursuant to P.C. 1971-4/838, May 4, 1971 and agreement dated June 17, 1971, advances of \$217,233 were deemed to have been made to assist in the development of agricultural service centres. Accrued interest of \$715 was charged to loans with a credit to "deferred credits—capitalized interest".

Saskatchewan—

Advances in the amount of \$441,725 were made in the current year under authority of the following: P.C. 1970-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

613, April 8, 1970 and agreement dated May 12, 1970. No repayments were received.

Alberta—

Advances in the amount of \$985,684 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated May 13, 1971; (b) P.C. 1971-1602, August 3, 1971 and agreement dated September 1, 1971. No repayments were received but the advance account was credited with \$3,265 respecting adjustments to prior year expenditures.

- E-56 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25 per cent of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25 per cent of that portion of the loan that has been advanced to the municipality as of September 30, 1966. At March 31, 1972 advances totalled \$254,110,836. Interest amounting to \$14,175,103 was received and credited to non-tax revenue—return on investments.

A statement of expense and statement of loans approved and loans disbursed are shown as an appendix to section 7 in Volume II of this report.

- E-57 The Veterans' Land Act provides for the establishment of this account and the authority was extended by vote L115, Appropriation Act No. 7, 1967 and vote L55, Appropriation Act No. 3, 1970. The outstanding balance may not exceed \$605,000,000 at any time.

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property. Gross debits amounted to \$49,567,288 and gross credits amounted to \$37,274,977.

Details of transactions in the account during the current fiscal year are shown as an appendix to section 28 in Volume II of this report.

Less reserve for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund. Gross debits amounted to \$2,901,392 and gross credits amounted to \$4,744,498.

- E-58 This account was established by Appropriation Act No. 4, 1971 under the following parliamentary vote:

Vote L16a Advances in accordance with terms and conditions approved by the Treasury Board, for the acquisition of capital equipment for race track supervision \$ 75,000

Advances during the current fiscal year amounted to \$21,044 and repayments were \$7,653. An amount of \$351 was credited to non-tax revenue—return on investments.

- E-59 This account was established by Appropriation Act No. 4, 1971 under the following parliamentary vote:

Vote L17a Loans in the 1971-72 and 1972-73 fiscal years, in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of multi-purpose exhibition buildings..... \$ 10,000,000

There were no transactions in the account during 1971-72.

- E-60 This account records loans made to Telesat Canada under authority of sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of \$10,000,000 in 1970-71 and payment out of the consolidated revenue fund in the fiscal year 1971-72 of a sum not exceeding \$20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

- E-61 *Balmer Mines Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2290, December 9, 1966. The amount of \$134,424 in respect of principal was received and credited hereto. Interest at the rate of 5½ per cent per annum amounting to \$5,874 was received and credited to non-tax revenue—return on investments.

- E-62 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2010, October 20, 1966, and P.C. 1968-471, March 7, 1968, as amended by P.C. 1968-930, May 15, 1968. The amount of \$120,000 in respect of principal on loan made under P.C. 1966-2010 was received and credited hereto. In 1969-70 a new loan of \$805,129 was made under the authority of P.C. 1968-471, March 7, 1968 as amended by P.C. 1968-930, May 15, 1968. Interest at the rate of 5½ per cent per annum and 7½ per cent per annum on loans made under P.C. 1966-2010 and P.C. 1968-471 as amended by P.C. 1968-930, amounting to \$8,681 and \$177,215 respectively, was received and credited to non-tax revenue—return on investments.

- E-63 Advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the current and demand liability account "Eldorado Mining and Refining Limited—unpresented capital stock" under schedule J.

- E-64 *Dominion Coal Company Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act (formerly the Maritime Coal Production Assistance Act) and P.C. 97, March 14, 1950. No repayment of principal or interest was made during the year.

Under section 10 of the Cape Breton Development Corporation Act, certain mines, workshops, and other holdings were acquired on March 30, 1968, by expropriation.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Evaluation of the company's properties is still being made according to the criteria set forth in section 12 of the Cape Breton Development Corporation Act, as a preparatory step to the achievement of the settlement.

E-65 This account records loans to Hydro Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for the construction and operation of the Hydro Quebec Institute of Research, under authority of votes L10, Appropriation Act No. 3, 1970, L10a, Appropriation Act No. 4, 1970 and the following parliamentary appropriations:

Vote L10 Loans to Hydro Quebec Research Institute on terms and conditions approved by the Governor in Council to assist in the financing of the construction of laboratories..... **\$ 2,500,000**

Loans totalling \$2,500,000 were made during the year under the authority of vote L10, Appropriation Act No. 3, 1971 and P.C. 1970-1196, July 3, 1970. There were no repayments during the year.

E-66 This account records loans to commercial fishermen and fish plant workers under authority of vote L6a, Appropriation Act No. 4, 1970 in accordance with agreements with the provinces for the purpose of income maintenance during the 1970-71 fishing season because of closure of the fishery due to mercury pollution.

The Provinces of Quebec, Ontario, Manitoba and Saskatchewan participated in, and administered the arrangement to provide cash relief to commercial fishermen for losses of income as a result of closure of a portion of the fishery under cost-sharing agreements.

Repayments were made during the year to the provinces as follows: Quebec \$75,516; Ontario (Lake St. Clair, Detroit and St. Clair River) nil; Ontario nil; Manitoba nil; and Saskatchewan nil.

E-67 Vote 540, Appropriation Act No. 5, 1955, as amended by vote 527, Appropriation Act No. 6, 1956 and vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year.

Details of the account follow:

	Fishing vessel insurance plan
	\$
Receipts.....	2,372,550
Expenditures.....	2,053,323
Net surplus.....	319,227

The net surpluses of \$319,227 in 1971-72, \$351,665 in 1970-71, \$144,590 in 1969-70 and \$37,003 in 1968-69 in respect of the fishing vessel insurance plan are reported under the liability category "deposit and trust accounts".

E-68 This account records interest-free loans to fishermen, authorized by vote L39b, Appropriation Act No. 1, 1970, as advances against any settlement of compensation claims, who have been affected by the closure of part of the Placentia Bay fishery because of water pollution.

During 1971-72 repayments amounted to \$1,106.

E-69 This account records loans made under authority of vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was \$6,000,000.

No loans made under the authority in 1971-72. Repayments amounted to \$258,516. Interest of \$234,289 was received and credited to non-tax revenue—return on investments.

E-70 In this account are recorded loans to acquire the furnishings and equipment for additional regional passport offices at Edmonton and Halifax and to replace furniture at the central office under the authority of the following parliamentary appropriation:

Vote L12 Advances, in accordance with terms and conditions approved by Treasury Board, for the acquisition of capital equipment for the central and regional passport offices..... **\$ 133,000**

Expenditures of \$77,753 were made under this authority during 1971-72.

E-71 The Canada Development Corporation Act established this corporation to help develop and maintain strong Canadian controlled and managed corporations in the private sector of the economy and to give Canadians greater opportunities to invest and participate in the economic development of Canada.

During 1971-72 the Government of Canada purchased 2,500,000 shares of the corporation under authority of section 35(1) of the Act and P.C. 1971-2572 dated November 23, 1971. The balance in the account at March 31, 1972 is \$25,000,000.

E-72 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, guaranteed by the Province of Quebec. There was a repayment of

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

\$570,000 during the year leaving a balance of \$12,942,000 outstanding at the end of the fiscal year. Interest amounting to \$729,975 was received and credited to non-tax revenue—return on investments.

E-73 The decrease of \$67,697 during the current fiscal year represented repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act. Interest of \$3,967 was credited to non-tax revenue—return on investments.

E-74 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

A loan of \$500,000 was made to the association under authority of vote 539, Appropriation Act No. 5, 1955. P.C. 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of $3\frac{3}{8}$ per cent per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of \$300,000 was made under authority of vote 503, Appropriation Act No. 5, 1958. P.C. 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at $4\frac{1}{2}$ per cent per annum.

During the fiscal year 1964-65 an additional loan of \$300,000 was made under the authority of vote L15, Main Estimates 1964-65, and P.C. 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of $5\frac{3}{8}$ per cent per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of crown corporation borrowings.

Repayments were \$18,242 during 1971-72. Interest of \$40,409 was credited to non-tax revenue—return on investments.

E-75 This account relates to advances made under the authority of vote L101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year. Advances during the current fiscal year amounted to \$3,968,813 and deferred interest of \$5,915 was also charged to the account as per P.C. 1966-895 dated May 19, 1966 and the agreement relating to the financing and construction of the toll bridge. (See also Note E-33.)

E-76 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of \$2,500,000 was given by vote 505, Appropriation Act No. 5, 1958 and was decreased to \$1,250,000 by vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of \$31,773 were received. There were no debits to the account. Interest at the rate of 5 per cent per annum in the amount of \$51,928 was received and credited to non-tax revenue—return on investments.

E-77 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$125,495 were received. Interest at the rates of 5 and $5\frac{1}{2}$ per cent per annum in the amount of \$65,441 was received and credited to non-tax revenue—return on investments.

E-78 P.C. 4066, October 7, 1947 authorized an agreement with the Yukon Coal Company Limited under which the company was to undertake the immediate bringing into production of its coal deposits at Tantallus Butte, Y.T., and was to receive advances not exceeding in total \$300,000, bearing interest at $3\frac{1}{2}$ per cent per annum, payable at the rate of \$2 per ton of coal produced and sold. This agreement was amended by P.C. 1969-1/1059, May 27, 1969 which authorized an agreement with Anvil Mining Corporation Limited to assume the rights and obligations of the Yukon Coal Company Limited.

No advances were made during the current fiscal year. Advances to date totalled \$294,125 of which \$181,849 has been repaid. Interest of \$5,533 was received and credited to non-tax revenue—return on investments.

E-79 This account was established by vote L51b, Appropriation Act No. 1, 1970, P.C. 1970-4/504 March 24, 1970, T.B. 694185 January 22, 1970, for the purchase of common and preferred shares in Canadian Arctic Producers Limited. Vote L51b provided for the purchase in the 1969-70 and subsequent fiscal years of 5 common shares of Canadian Arctic Producers Limited for an amount not exceeding \$1,000 and 400,000 7% non-cumulative redeemable preferred shares of Canadian Arctic Producers Limited for \$400,000 and to authorize loans to Canadian Arctic Producers Limited, in current and subsequent fiscal years, in an amount not exceeding \$250,000 on such terms and conditions as the Governor in Council may prescribe. The total amount authorized to date is \$651,000.

Loans of \$250,000 were made in the current year under authority of P.C. 1971-2471, dated November 9, 1971.

There were no repayments during 1971-72.

Interest in the amount of \$6,061 was received and credited to non-tax revenue—return on investments.

E-80 This account was established by vote 546, Appropriation Act No. 3, 1953, to allow the making of loans to individual Eskimos or groups of Eskimos for the purpose of promoting their commercial activities and to purchase housing. The amount that may be charged to the fund at any time is not to exceed \$800,000.

Loans to Eskimos under conditions approved by T.B. 552525, November 17, 1959, T.B. 589034-1, May 10, 1962,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

T.B. 613359, July 12, 1963, T.B. 619775, February 13, 1964, T.B. 628500-1, July 23, 1964 and T.B. 707804, December 9, 1971 are charged to this account and repayments of principal are credited hereto.

Interest at the rate of 5 per cent per annum amounting to \$5,711 was credited to non-tax revenue—return on investments.

A statement of the operations of the Eskimo loan fund is shown as an appendix to section 9 in Volume II of this report.

E-81 The following loans to the Government of the Northwest Territories for the purpose of capital expenditures on education were recorded in this account:

Authority	Repayments in 1971-72	Repayments to date
	\$	\$
(a) \$600,000 Vote 807, Appropriation Act No. 3, 1959....	32,393	329,897
(b) \$200,000 Vote 807, Appropriation Act No. 3, 1959....	10,345	96,275
(c) \$400,000 Vote 630, Appropriation Act No. 7, 1960....	18,766	152,155
(d) \$150,000 Vote 673, Appropriation Act No. 2, 1962....	7,037	57,058

Vote L25, Special Appropriation Act 1963 and vote L52a, Appropriation Act No. 6, 1967 authorized loans of \$7,648,000 to the Government of the Northwest Territories for capital expenditures. Loans to date were made as follows:

- (a) \$1,110,000 (1962-63) under authority of P.C. 1962-27/653, on which repayments in the current year totalled \$50,963, to date \$444,844.
- (b) \$840,000 (1963-64) under authority of P.C. 1963-1345 on which repayments in the current year totalled \$43,817, to date \$325,493.
- (c) \$356,000 (1964-65) under authority of P.C. 1964-1670 on which repayments in the current year totalled \$26,671, to date \$267,504.
- (d) \$2,642,000 (1965-66) under authority of P.C. 1965-2150 on which repayments in the current year totalled \$99,058, to date \$522,130.
- (e) \$2,700,000 (1966-67) under authority of P.C. 1967-8 on which repayments in the current year totalled \$93,474, to date \$418,300.

Additional loans for capital expenditures totalling \$18,847,830 were authorized by votes L50, Appropriation Act No. 5, 1967, L50a, Appropriation Act No. 7, 1967, L70, Appropriation Act No. 3, 1969 and L55, Appropriation Act No. 3, 1970.

These loans were made as follows:

- (a) \$2,900,000 (1967-68) under authority of P.C. 1968-298 on which repayments in the current year totalled \$200,908, to date \$731,556.
- (b) \$2,134,105 (1968-69) under authority of P.C. 1968-298 on which repayments in the current year totalled \$121,536, to date \$341,022.
- (c) \$3,606,225 (1969-70) under authority of P.C. 1969-1358 on which repayments in the current year totalled \$160,344, to date \$308,768.

(d) \$10,207,500 (1970-71) under authority of P.C. 1970-852 on which repayments of \$225,936 were received in the current year.

Additional capital expenditures were approved in the current year by the following parliamentary authority:

Vote L45 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with the terms and conditions prescribed by the Governor in Council, for capital expenditures

\$ 16,381,000

During the year loans totalling \$16,381,000 were made.

Vote 763, Appropriation Act No. 2, 1961 authorized an amount of \$100,000 to enable the Government of the Northwest Territories to make second mortgage loans to residents of the Territories for the purchase or construction of houses in the Territories under the National Housing Act. Loans were made under authority of P.C. 1962-1391 as follows:

- (a) \$10,000 (1962-63) on which a repayment of \$307 was received in the current year, to date \$2,282.
- (b) \$10,000 (1965-66) on which a repayment of \$258 was received in the current year, to date \$1,365.

Vote L80, Appropriation Act No. 3, 1969 and P.C. 1968-297 dated February 15, 1968 authorized a total of \$180,000 to the Government of the Northwest Territories in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council for assistance in financing construction of housing for its employees by the making of loans to building contractors on the security of second mortgages. Loans totalling \$180,000 were recorded in this account and repayments received during the current year totalled \$4,698, to date \$9,089.

Votes 674, Appropriation Act No. 2, 1962, L24a, Appropriation Act No. 10, 1964 and L54a, Appropriation Act No. 7, 1967, authorized a total amount of \$820,000 to enable the Government of the Northwest Territories to make mortgage loans to residents of the Territories for the purchase or construction of low-cost houses in the Territories.

Loans to date were made under authority of P.C. 1962-1392 and P.C. 1966-1275 as follows:

- (a) \$120,000 (1963-64) on which a repayment of \$5,031 was received in the current year, to date \$33,753.
- (b) \$100,000 (1965-66) on which a repayment of \$3,776 was received in the current year, to date \$19,956.
- (c) \$220,000 (1966-67) on which a repayment of \$7,616 was received in the current year, to date \$34,083.
- (d) \$100,000 (1971-72).

Vote L75, Appropriation Act No. 3, 1969 authorized loans totalling \$855,000 to the Government of the Northwest Territories in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council for construction of rental housing for non-Indians and non-Eskimos in the Northwest Territories. Loans totalling \$773,750 were made in 1969-70 under authority of P.C. 1969-1423. Repayments received during the current year totalled \$29,481, to date \$56,621.

Additional loans for construction of rental housing for non-Indians and non-Eskimos totalling \$900,000 were authorized by vote L60, Appropriation Act No. 3, 1970.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

During the current year loans totalling \$900,000 were made under this authority. Additional loans were also approved under the following parliamentary appropriation:

Vote L50 To increase to \$2,655,000 the amount authorized for loans to the Government of the Northwest Territories by loans, investments and advances vote L75, Appropriation Act No. 3, 1969, as amended, for the construction of rental houses for non-Indians and non-Eskimos in the Northwest Territories..... \$ 900,000

During the current year no loans were made under this authority.

A loan of \$450,000 was made in 1963-64 under authority of vote L37a, Appropriation Act No. 5, 1963 for the development of a townsite at Pine Point, N.W.T., on which a repayment of \$28,012 was received in the current year, to date 356,829.

Vote L54a, Appropriation Act No. 9, 1966 authorized a total of \$500,000 to the Government of the Northwest Territories, in the current and subsequent fiscal years, for the development of a townsite at Pine Point of which a loan of \$200,000 was made in 1969-70 under authority of P.C. 1969-37, on which a repayment of \$37,114 was received in the current year, to date \$71,719.

A loan of \$1,398,000 was made in the fiscal year 1967-68 under authority of votes L50, Appropriation Act No. 1, 1965 and L53a, Appropriation Act No. 6, 1967, to assist in the design and construction of a water and sewer system at Hay River, N.W.T., on which a repayment of \$46,850 was received in the current year, to date \$173,101.

The following loans were made in 1968-69 for capital costs incurred in establishing the Government of the Northwest Territories in Yellowknife:

- (a) \$800,000 under authority of vote L52a, Appropriation Act No. 7, 1967 and P.C. 1968-26/718 on which repayments of \$22,852 were received in the current year, to date \$64,312.
- (b) \$1,695,000 under authority of vote L52c, Appropriation Act No. 1, 1968 and P.C. 1968-4/883 on which repayments of \$112,622 were received in the current year, to date \$317,484.

Vote L84a, Appropriation Act No. 4, 1969 authorized loans totalling \$320,000 in the current and subsequent fiscal years to the Government of the Northwest Territories in accordance with terms and conditions approved by the Governor in Council to enable the Commissioner of the Northwest Territories to make loans of \$200,000 to the Town of Yellowknife to construct a pumphouse and \$120,000 to the Town of Inuvik for utilidor extensions.

Under authority of P.C. 1969-1831 dated September 24, 1969 a loan of \$200,000 made in the 1969-70 fiscal year was recorded in this account on which a repayment of \$4,486 was received in the current year, to date \$8,620.

P.C. 1971-1816 dated September 1, 1971 authorized the making of loans to the Northwest Territories for relending to municipalities and school districts an amount not exceeding in the aggregate \$1,503,000. During the current year loans totalling \$1,503,000 were made under the following authority:

Vote L55 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in

accordance with terms and conditions approved by the Governor in Council for the making of loans to municipalities for local capital improvement projects and loans to school districts to assist in financing the construction of schools..... \$ 1,503,000

Interest in the amount of \$2,105,650 was received and credited to non-tax revenue—return on investments.

E-82 Vote 671, Appropriation Act No. 2, 1962 authorized a loan of \$500,000 to the Government of the Yukon Territory in accordance with terms and conditions prescribed by the Governor in Council. Repayment in the current year amounted to \$23,458, to date \$190,194.

Vote L20, Special Appropriation Act 1963, authorized loans of \$7,359,103 to the Government of the Yukon Territory for capital expenditures during the period April 1, 1962 to March 31, 1967.

Loans made to date were as follows:

- (a) \$2,833,000 (1962-63) under authority of P.C. 1962-14/952, on which repayments in the current year totalled \$126,511, to date \$1,089,071.
- (b) \$796,000 (1963-64) under authority of P.C. 1963-1346, on which repayments in the current year totalled \$41,300, to date \$439,315.
- (c) \$918,502 (1964-65) under authority of P.C. 1964-1032, on which repayments in the current year totalled \$42,077, to date \$283,564.
- (d) \$1,882,450 (1965-66) under authority of P.C. 1965-1119, on which repayments in the current year totalled \$81,737, to date \$528,552.
- (e) \$929,151 (1966-67) under authority of P.C. 1966-1434, on which repayments in the current year totalled \$62,021, to date \$277,615.

Additional loans for capital expenditure totalling \$16,457,496 were authorized by votes L45, Appropriation Act No. 5, 1967, L45c, Appropriation Act No. 1, 1968, L60, Appropriation Act No. 4, 1968, L60, Appropriation Act No. 3, 1969, L40, Appropriation Act No. 3, 1970 and L40c, Appropriation Act No. 1, 1971. Loans were made under authority of P.C. 1967-1852, P.C. 1968-1466, P.C. 1969-605 and P.C. 1970-739 as follows:

- (a) \$2,481,099 (1967-68) on which repayments in the current year totalled \$133,316, to date \$487,231.
- (b) \$3,501,039 (1968-69) on which repayments in the current year totalled \$123,323, to date \$346,451.
- (c) \$5,413,758 (1969-70) on which repayments in the current year totalled \$214,146, to date \$412,263.
- (d) \$4,911,600 (1970-71) on which repayments of \$195,992 were received in the current year.
- (e) \$150,000 (1971-72) under authority of R.C. 971-903. No repayments were made in the current year.

Additional capital expenditures were approved in the current year by the following parliamentary authority:

Vote L35 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, for capital expenditures..... \$ 5,009,000

During the year loans totalling \$4,509,947 were made and a repayment of \$220,000 was received.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L61a, Appropriation Act No. 4, 1970 authorized a loan of \$350,000 in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council for the development of the Riverdale sub-division of the City of Whitehorse. A loan of \$350,000 (1970-71) was made under authority of P.C. 1971-483 on which a repayment of \$8,596 was received in the current year.

Vote L50, Appropriation Act No. 4, 1968 authorized loans totalling \$500,000 to the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, for the development of a townsite at Anvil, Yukon Territory.

Loans were made under authority of P.C. 1968-6/2100, and P.C. 1968-7/2100 for \$500,000 (1968-69) on which a repayment of \$10,399 was received in the current year, to date \$167,282.

An additional loan of \$180,000 for the development of a townsite at Anvil, Yukon Territory was authorized by vote L62a, Appropriation Act No. 4, 1970 and was made in 1970-71 under authority of P.C. 1970-4/1896, on which a repayment of \$4,302 was received in the current year.

Vote L55, Appropriation Act No. 3, 1969 authorized loans totalling \$100,000 to the Government of the Yukon Territory in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council for the construction of an access road to the townsite of Faro.

Loans totalling \$100,000 (1969-70) were made under authority of P.C. 1969-1471, on which repayments of \$2,405 were received in the current year, to date \$4,636.

Vote 672, Appropriation Act No. 2, 1962 authorized loans of \$240,000 to the Government of the Yukon Territory to make mortgage loans to residents of the Territory for the purchase or construction of low-cost houses in the Territory. Loans were made as follows:

- (a) \$100,000 (1963-64) under authority of P.C. 1963-25/237, on which a repayment of \$4,235 was received in current year, to date \$28,627.
- (b) \$100,000 (1965-66) under authority of P.C. 1963-25/237, on which a repayment of \$3,804 was received in current year, to date \$20,160.

Additional loans for the purchase or construction of low-cost houses in the Territory totalling \$1,500,000 were authorized by votes L46a, Appropriation Act No. 7, 1967, L45, Appropriation Act No. 4, 1968, L83a, Appropriation Act No. 4, 1969 and L50, Appropriation Act No. 3, 1970.

These loans were made as follows:

- (a) \$360,000 (1967-68) under authorities of P.C. 1963-25/237 and 1967-1629 on which repayments of \$7,425 were received in current year, to date \$27,107.
- (b) \$350,000 (1968-69) under authority of P.C. 1968-12/1636, on which repayments of \$6,045 were received in current year, to date \$16,917.
- (c) \$80,000 (1969-70) under authority of P.C. 1968-12/1636, on which a repayment of \$1,162 was received in current year, to date \$2,236.
- (d) \$350,000 (1969-70) under authority of P.C. 1970-208, on which a repayment of \$4,827 was received in current year, to date \$9,276.

- (e) \$400,000 (1970-71) under authority of P.C. 1970-761, on which a repayment of \$5,372 was received in the current year.

Additional loans were approved in the current year by the following parliamentary authorities:

Vote L40 To increase from \$1,740,000 to \$1,900,000 the amount authorized for loans to the Government of the Yukon Territory by loans, investments and advances vote 672, Appropriation Act, No. 2, 1962, as amended, which vote authorized the making of mortgage loans for low-cost housing to residents of the Territory; additional amount required..... \$ 160,000

Vote L40a To increase from \$1,900,000 to \$2,000,000 the amount authorized for loans to the Government of the Yukon Territory as established by loans, investments and advances vote 672, Appropriation Act No. 2, 1962 which vote authorized the making of mortgage loans for low-cost housing to residents of the Territory; additional amount required..... \$ 100,000

During the year a loan of \$160,000 was made under authority of P.C. 1971-2479.

Vote 762, Appropriation Act No. 2, 1961 authorized loans of \$100,000 to the Government of the Yukon Territory to make second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act.

Loans were made as follows:

- (a) \$40,000 (1962-63) under authority of P.C. 1961-721, on which repayments in the current year totalled \$623, to date \$4,589.
- (b) \$30,000 (1963-64) under authority of P.C. 1961-721, on which repayments in the current year totalled \$443, to date \$2,973.
- (c) \$30,000 (1967-68) under authority of P.C. 1961-721, on which repayments in the current year totalled \$317, to date \$1,163.

Additional loans for the purchase or construction of houses in the Territory under the National Housing Act, totalling \$150,000, were authorized by votes L55, Appropriation Act No. 4, 1968, L65, Appropriation Act No. 3, 1969 and L45, Appropriation Act No. 3, 1970.

Loans were made as follows:

- (a) \$50,000 (1968-69) under authority of P.C. 1968-7/2154, on which repayments in the current year totalled \$384, to date \$1,075.
- (b) \$50,000 (1970-71) under authority of P.C. 1970-1222, on which a repayment of \$286 was received in the current year.

The following additional loans to the Government of the Yukon Territory recorded in this account were:

- (a) \$1,000,000 authorized by vote 540, Appropriation Act No. 4, 1954 for the purpose of providing adequate water distribution and sewage disposal systems within the City of Whitehorse.
- (b) \$750,000 authorized by vote 541, Appropriation Act No. 5, 1955 for the construction of a new hospital at Whitehorse.
- (c) \$700,000 authorized by vote 542, Appropriation Act No. 5, 1955 for the development of a new sub-division adjoining the City of Whitehorse.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Total repayments on these loans amounted to \$71,851, to date \$917,569.

Interest on loans to the Government of the Yukon Territory amounting to \$1,748,283 was received and credited to non-tax revenue—return on investments.

- E-83 This account was established to grant the Indian Association of Alberta an interest-free loan to meet an operating deficit for 1971-72 under the authority of the following parliamentary appropriation:

Vote L19b Loan to the Indian Association of Alberta, in accordance with terms and conditions approved by the Governor in Council, to enable the Association to meet its operating deficit for the 1971-72 fiscal year.... \$ 191,000

During the year a loan of \$191,000 was made.

- E-84 This account was established under authority of vote L53b, Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council, of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding section 88 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged:

- (a) Loans authorized and payments to implement guarantees given under this authority; and which shall be credited,
- (b) Repayments of loans made pursuant to section 70 of the Indian Act,
- (c) Repayments of loans made pursuant to this authority; and
- (d) amounts received by way of recovery of payments made to implement guarantees given under this authority,

the total amount that may be outstanding at any time is not to exceed \$11,050,000. This amount was increased in the current year by the following parliamentary authority:

Vote L15 To increase from \$11,050,000 to \$19,050,000 the total amount that may be outstanding at any time under the Indian economic development account established by Indian Affairs and Northern Development vote L53b, Appropriation Act No. 1, 1970; additional amount required..... \$ 8,000,000

Governing regulations are contained in P.C. 1971-480, March 16, 1971.

During the year 9 items amounting to \$19,517, which consisted of \$13,795 principal and \$5,722 interest, were deleted under authority of section 18 of the Financial Administration Act. Loans amounted to \$1,988,115 in 1971-72 and receipts were \$1,798,643.

A statement of the operations of the account is shown as an appendix to section 9 in Volume II of this report.

- E-85 This account was established under authority of vote L51a, Appropriation Act No. 9, 1966 and extended by votes L40, Appropriation Act No. 3, 1969, and L15, Appropriation Act No. 3, 1970 to authorize in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction and acquisition cost of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos. Governing regulations are contained in P.C. 1967-755, April 20, 1967

The authority for the purposes of this account was extended by the following appropriation:

Vote L16a To extend the purposes of the Special Account established by loans, investments and advances vote L51a, Appropriation Act No. 9, 1966, for financial assistance to Indians for housing, to authorize loans and advances to Indians and Eskimos for repairs or improvements to houses at the time of purchase in areas other than Indian reserves..... \$ 1

The total amount that may be charged at any time, after deducting therefrom all outstanding advances, shall not exceed \$5,500,001. In 1971-72 gross debits amounted to \$1,647,657 and gross credits of \$433,605 consisted of \$359,689 loan instalments forgiven under authority as provided in the appropriation and \$69,580 by repayments in cash and \$14,336 in reimbursement from four debt deletions.

- E-86 This account was established under authority of vote L49c, Appropriation Act No. 9, 1966, vote L45, Appropriation Act No. 3, 1969 and extended by vote L20, Appropriation Act No. 3, 1970, to authorize in the current and subsequent fiscal years advances to the Central Mortgage and Housing Corporation to cover the losses sustained by the Corporation as a result of loans made to Indians pursuant to section 40A of the National Housing Act, 1954, and advances from the special account established pursuant thereto of amounts to cover the losses sustained by the Farm Credit Corporation as a result of loans made to Indians pursuant to Section 3A of the Farm Syndicates Credit Act. Governing regulations are contained in P.C. 1967-1725, September 12, 1967.

The purposes were further extended by the following appropriation:

Vote L17a To increase from \$70,000 to \$380,000 the amount that may be outstanding at any time against the special account established by loans, investments and advances vote L49c, Appropriation Act No. 9, 1966 for losses sustained by the Central Mortgage and Housing Corporation and the Farm Credit Corporation as a result of loans made to Indians; additional amount required..... \$ 310,000

The total amount that may be charged to the account at any time is \$380,000. In 1971-72 gross debits amounted to \$251,089 and gross credits were nil.

- E-87 This account was established in 1967-68 to record at a nominal value of \$1 the shares of the Panarctic Oils Ltd. received in consideration of payments made or to be made to the company by the Government of Canada, aggregating \$9,022,500, in terms of the related agreements.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Additional payments of \$13,533,750 were authorized by vote L52b, Appropriation Act No. 1, 1970, which provided that payments may be made out of the Consolidated Revenue Fund in the current and subsequent fiscal years of moneys to purchase sufficient shares of capital stock of Panarctic Oils Ltd. to maintain Canada's equity in the said Company at 45 per cent in accordance with agreements entered into, with the approval of the Minister of Justice, between the Minister of Indian Affairs and Northern Development and Panarctic Oils Ltd.

Payments were made under authority of P.C. 1970-567, as follows:

(a) \$11,261,250 (1970-71)

(b) \$2,272,500 (1971-72)

Additional payments were approved in the current year under the following parliamentary authority:

Vote L56a Payment in the current and subsequent fiscal years for the purchase of sufficient shares of capital stock of Panarctic Oils Ltd. to maintain Canada's equity in the said Company at 45 per cent in accordance with agreements entered into, with the approval of the Minister of Justice, between the Minister of Indian Affairs and Northern Development and Panarctic Oils Ltd..... \$ 5,700,000

During the year payments of \$5,700,000 were made.

E-88 This account was established to record loans made under authority of vote L82a, Appropriation Act No. 4, 1969 for the establishment or expansion of small businesses in the Northwest Territories, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$296,634 and credits totalled \$39,262.

E-89 This account was established to record loans made under authority of vote L81a, Appropriation Act No. 4, 1969 for the establishment or expansion of small businesses in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$301,435 and credits totalled \$45,294.

E-90 This account was established to record loans made under the authority of vote L27c, Appropriation Act No. 5, 1965, extended by vote L35, Appropriation Act No. 6, 1966, vote L35a, Appropriation Act No. 9, 1966, vote L60, Appropriation Act No. 7, 1967, vote L105, Appropriation Act No. 3, 1969 and vote L15, Appropriation Act No. 3, 1970, for

the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital. The authority was further extended by the following parliamentary authorities:

Votes L20 and 20a Loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production; such loans to be made for the purposes of acquisition, construction, installation, modernization, development, conversion or expansion of land, buildings, equipment, facilities or machinery and for working capital

.....\$ 47,000,000

During the year, loans amounting to \$6,409,562 were made and repayments of \$8,820,406 were received. Interest amounting to \$2,233,700 was received and credited to non-tax revenue—return on investments.

E-91 This account was established under the authority of vote L65, Appropriation Act No. 7, 1967 and the authority was extended by vote L75, Appropriation Act No. 4, 1968, vote L95, Appropriation Act No. 3, 1969, vote L10, Appropriation Act No. 3, 1970 and the following parliamentary authority:

Vote L15 Advances, subject to the approval of the Treasury Board, to assist Canadian defence industry with plant modernization in amounts not to exceed one half of the cost of the acquisition of new equipment, such advances to be recovered on sale of the equipment to defence industry

.....\$ 12,000,000

During the year, advances amounting to \$9,374,060 were made and repayments of \$5,232,949 were received.

E-92 This account was established under the authority of vote L80, Appropriation Act No. 4, 1968 and the authority was extended by vote L100, Appropriation Act No. 3, 1969, vote L11a, Appropriation Act No. 4, 1970, and vote L11b, Appropriation Act No. 4, 1970, which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; and (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Additional loans are authorized by the following parliamentary appropriation:

Vote L17a To extend the purposes of Industry, Trade and Commerce Vote L80, Appropriation Act No. 4, 1968, to authorize loans thereunder in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council,

(a) to a manufacturer who, in the opinion of the General Adjustment Assistance Board,

(i) requires such loan in order to adjust to changes in conditions affecting his access to foreign markets which are attributable to the imposition by a country other than Canada of a temporary import surtax or to the taking by such country of other actions having a like effect, and

(ii) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes; and

(b) to a person or to a trustee or receiver authorized to carry on the business of a person

(i) in respect of a loan previously made or insured by the Board under the General Adjustments Assistance Program, and

(ii) for the purpose of protecting the Crown's interest in the assets securing the loan referred to in subparagraph (i),

the aggregate amount of all loans that may be made hereunder not to exceed such portion of the aggregate amount of loans authorized under the aforementioned vote as may be determined by the Treasury Board.....\$ 6,000,000

There were no transactions during the current fiscal year.

E-93 This account was established to record loans made under authority of vote L110, Appropriation Act No. 3, 1969 to manufacturing companies incorporated in Canada, on terms and conditions approved by the Treasury Board, to assist the financing of the cost of professional and technical services obtained for the purpose of developing proposals related to the specialization of production; the improved use of manpower and capital and the greater exploitation of competitive advantages held by such manufacturers in foreign competition.

There were no transactions in the account during the current fiscal year.

E-94 This account was established under the following parliamentary appropriation:

Vote L16a Loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council to persons described in Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971 and to whom a loan had been made thereunder for the purpose of protecting the Crown's interest in the assets securing such loan, and to further authorize the General Adjustment Assistance Board, on behalf of Her Majesty in right of Canada, to guarantee, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans made by private lenders approved by the Board to the said persons described above for the aforementioned purposes up to an aggregate amount not exceeding \$5,000,000.. \$ 2,000,000

There were no transactions during the current fiscal year.

E-95 This account was established to record loans made under vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, loans amounting to \$347,015 were made and repayments of \$232,225 were received. Interest amounting to \$20,320 was received and credited to non-tax revenue—return on investments.

E-96 This account was established under authority of Labour vote L28d, Appropriation Act No. 2, 1966, which authorized loans to provide financial assistance to workers who move from one place in Canada to another place in Canada where employment is available, and advances to cover transportation costs incurred for the movement of workers on behalf of employers subject to reimbursement by employers.

Interest on loans to workers was charged at the rate of 5½ per cent per annum. An amount of \$489 was credited to non-tax revenue—return on investments.

Governing regulations are contained in P.C. 1965-2215 December 13, 1965, as amended. The total amount that may be charged to the account at any time is \$5,000,000.

Gross credits during the year amounted to \$6,394.

Authority is also given to the Minister to forgive the repayment of a loan or any part thereof made to a worker. An amount of \$244 representing one loan forgiven under that authority, was included in the credits to the account.

In addition, an amount of \$3,020 was charged against Vote 5, Development and Utilization of Manpower by authority of T.B. 707746 dated November 12, 1971.

Not included in the closing balance is an amount of \$95,353 covering interest receivable to March 31, 1972.

A statement of the operations of the account is shown as an appendix to section 13 in Volume II of this report.

E-97 Section 69 of the Immigration Act, Revised Statutes of Canada 1970, Chap. 1-2, authorized the operation of this account with a maximum debit balance of \$20,000,000 and governing regulations are contained in P.C. 1967-1701, September 6, 1967 pursuant to section 69 (2) of the act. Continuing authority was granted under provisions of P.C. 1954-7/290, March 4, 1954 for the maintenance of an advance of \$500,000 to the operating fund of the inter-governmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of six per cent per annum is charged on loans approved on or after October 1, 1967.

During the year payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling \$252,100 were made from the account and charged as loans to immigrants.

Repayments of \$1,028,558 and interest amounting to \$257,834 were received during the year. The interest was credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Not included in the closing balance is an amount of \$143,441 covering interest receivable to March 31, 1972.

A statement of the operations of the account is shown as an appendix to section 13 in Volume II of this report.

- E-98 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian forces.

Authority for loans in current and subsequent fiscal years in the amount of \$35,000,000 was given by vote 732, Appropriation Act No. 6, 1956, vote 475, Appropriation Act No. 5, 1959, vote 482, Appropriation Act No. 5, 1961, vote 670, Appropriation Act No. 2, 1962 and vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of \$2,000,000 were made under authority of Appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling \$296,433 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to \$1,084,707 was credited to non-tax revenue—return on investments.

- E-99 This account was established to record loans to federal employees of the Department of National Health and Welfare on education leave to assist in defraying the expenses of advanced training courses being undertaken. During the year repayments were \$486; no new loans were made.

- E-100 This represents refunds to employees of the public service of excess medicare payments.

- E-101 This account was established under authority of vote L28c, Appropriation Act No. 1, 1971 to authorize loans to Burgeo Leasing Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland.

The total amount that may be charged to the account at any time is \$240,000. Loans made during 1971-72 amounted to 79,015. Loans to date were \$232,645. No repayments have been received to date.

- E-102 This account was established under authority of vote L29c, Appropriation Act No. 1, 1971, to authorize loans in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-By-Chance, Newfoundland.

The authority to make loans was extended by the following appropriation:

Vote L30 Loan in accordance with terms and conditions approved by the Governor in Council for the construction of an oil refinery terminal wharf at Come-By-Chance, Newfoundland..... \$ 8,735,000

The total amount of loans authorized amounts to \$9,735,000. Loans made during 1971-72 amounted to \$2,072,601 being total loans made to date. No repayments have been received to date.

- E-103 This account was established under authority of vote L27a, Appropriation Act No. 4, 1970 to authorize loans to Eurocan Pulp and Paper Co. Ltd., in the current and sub-

sequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of a marine terminal at Kitimat, British Columbia.

Loans made during 1971-72 amounted to \$3,784,894. Repayment of loans, excluding interest, amounted to \$225,000 leaving a balance outstanding of \$3,559,894. Interest amounting to \$197,053 was credited to non-tax revenue—return on investments.

- E-104 This account records loans for the construction of wharf facilities at Sydney, Nova Scotia under the following parliamentary appropriation:

Vote L31b Loans to the Sydney Steel Corporation in the 1971-72, 1972-73 and 1973-74 fiscal years, in accordance with terms and conditions approved by the Governor in Council on the recommendation of the Minister of Finance, for the construction of wharf facilities at Sydney, Nova Scotia..... \$ 4,500,000

There were no transactions in the account during 1971-72.

- E-105 This account was established under authority of vote L30, Appropriation Act No. 3, 1970, to record loans to persons engaged in primary industries to provide assistance in meeting abnormal start-up and running-in costs and the authority was extended by the following parliamentary appropriation:

Vote L30 Loans in accordance with agreements entered into with the approval of the Governor in Council to provide assistance in meeting abnormal costs to persons developing new or expanding industries..... \$ 6,100,000

There were no transactions in the account during 1971-72.

- E-106 Loans to settlers were made under authority of P.C. 1953-570, April 17, 1953, as amended, and vote 483, Appropriation Act No. 6, 1960 which provided that loans to any one settler should not exceed \$2,000 for building material for his irrigation lot dwelling, \$750 for fencing materials and \$1,000 for livestock. In addition, it provides for loans for levelling and improving of irrigated land, with a limit of \$2,500 in any one year and a maximum of \$7,500 per farm unit. Loans are repayable over a ten-year period and bear interest at the rate of 5 per cent per annum.

Loans made during the year amounted to \$6,261. Repayments amounted to \$3,069.

- E-107 This account records loans made for the purchase of capital equipment as authorized by Appropriation Act No. 3, 1971, as follows:

Vote L85 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Canadian Government Photo Centre..... \$ 100,000

Loans made during the year amounted to \$1,982.

- E-108 This account was established under the authority of vote L144b, Appropriation Act No. 1, 1970 which authorized the transfer of the value of inventory purchased from moneys provided by the revolving fund authorized by vote L74b, Appropriation Act No. 2, 1966, to the liability account "National Museums Special Account". There were no transactions in the account during 1971-72.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-109 This account was established under the following parliamentary appropriation:

Vote L110 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Central Microfilm Unit

..... \$ 20,000

There were no transactions in the account during 1971-72.

E-110 This account was established to record loans to paroled persons to assist them in their rehabilitation

Vote L10, Special Appropriation Act 1963 authorized an amount of \$10,000 for this purpose. There were no transactions in the account during 1971-72.

E-111 This account was established by vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the payment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed \$10,000. The gross debits during the year amounted to \$11,031 and gross credits were \$6,485.

E-112 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963, authorized by P.C. 627 dated February 1, 1944. This agreement terminates April 30, 1977, and provides for annual instalments as follows: to December 31, 1963, \$288,117; for the next thirteen years to December 31, 1976, \$92,428; and the final payment on April 30, 1977, \$30,809. During this year, a payment of \$92,428 and interest of \$17,561 were received. The interest was credited to non-tax revenue—return on investments.

E-113 *Renfrew Aircraft and Engineering Company Limited*—T.B. 629370 September 27, 1964 amended the existing agreement authorized by P.C. 1955-438, March 23, 1955 and T.B. 604454 January 10, 1963 to read as follows:

1. Her Majesty hereby sells and the Company hereby purchases the chattels at and for the sum of \$165,000 payable as follows:

(a) the sum of \$16,000 to be paid on or before the 25th day of September 1964;

(b) to increase the balance of \$139,100 on the original agreement by \$149,000 to \$288,100 and to be paid as follows:

(i) on the 25th day of September in each of the years 1965, 1966 and 1967, interest on the sum of \$288,100 calculated at 6 per cent per annum; and

(ii) the sum of \$28,810 payable on the 25th day of September in each of the years 1968 to 1977 both inclusive, together with interest on such portion of principal as remains unpaid, at the rate of 6 per cent.

In order to record this agreement of sale as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule O). T.B. 710297, Feb. 8, 1972 authorized the deferment of principal payments due to the Crown on the land and the buildings for a period of two years retroactive to April 1, 1971 or until such time as the property becomes revenue

bearing, whichever comes first. Subsequent to March 31, 1972, the company paid the principal owing of \$201,670, interest due Sept. 25, 1971 in the amount of \$12,100, accrued interest or unpaid principal and interest to March 31, 1972 in the amount of \$6,588 and accrued interest from April 1, 1972 to June 29, 1972—the final payment in the amount of \$2,203.

E-114 This account records loans to the Computer Services Bureau under authority of vote L11c, Appropriation Act No. 1, 1971 in accordance with terms and conditions approved by Treasury Board in the amount of the estimated depreciated value of the capital assets as at March 31, 1971.

A loan of \$175,811 was charged to the account during 1970-71. During the year \$56,628 was received and credited to the loan.

E-115 *Crown Assets Disposal Corporation*—The closing balance of \$18,977,877 represents the government equity in the agency account in accordance with the balance sheet of the corporation as at March 31, 1972, as certified by the Auditor General. In order to record this as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule O). Proceeds from sales of surplus crown assets by or through the corporation amounting to \$4,313,871 (net) were received and credited to non-tax revenue—proceeds from sales. The gross debits amounted to \$26,838,279 and the gross credits were \$20,441,035.

E-116 *The Corporation of the Township of Toronto*—P.C. 6794, December 19, 1951 authorized capital assistance to A. V. Roe Canada Limited for installation of an extension to the water supply system servicing its plant. By an agreement dated December 1, 1951, between the Corporation of the Township of Toronto and the company, a loan of \$475,000 was made to the corporation to complete the aforementioned extension to the water supply system. By an agreement dated April 15, 1952, the crown assumed the loan from the company. The loan is secured by debentures of the corporation, bearing interest at the rate of 3 per cent per annum and maturing between the years 1954 and 1971. Final debentures amounting to \$30,178 were paid during the current fiscal year. Interest amounting to \$905 was received and credited to non-tax revenue—return on investments.

E-117 This account was established under authority of vote L165, Appropriation Act No. 3, 1969 and was extended by vote L45, Appropriation Act No. 3, 1970 and the following parliamentary authority:

Vote L35 Advances in the current and subsequent fiscal years for operating and capital purposes at Montreal and Toronto International Airports and the new airports planned for those areas as well as such other airports as the Treasury Board may approve subject to such terms and conditions as Treasury Board may prescribe

..... \$130,008,000

During the year expenditures totalled \$90,474,806, bringing the balance in the account to \$136,805,782 as at March 31, 1972. Interest in the amount of \$7,071,187 was received and credited to non-tax revenue—return on investments.

E-118 This account was established under authority of vote L107b, Appropriation Act No. 1, 1969 to authorize loans in the current and subsequent fiscal years, in the amount

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

of \$16,000,000, on such terms and conditions as the Treasury Board may approve, for the construction and acquisition of ferry vessels and related equipment.

During the year \$1,816,361 was charged to the account and the resulting balance amounting to \$15,121,957 was charged to expenditure under the following authority:

Vote L45b Capital expenditures including expenditures on works other than Federal property, and to authorize the transfer of \$600,000 from Transport Vote L10 Appropriation Act No. 3, 1971 for the purpose of this vote and to provide a further amount of..... **\$ 15,148,000**

E-119 Under authority of P.C. 2293, April 17, 1952, the management and operation of the spur line leading from a point near Atikokan to Steep Rock Lake, Ont., the Ore Dock at Port Arthur (Thunder Bay) and facilities constructed by the railway at the expense of the government (as authorized by P.C. 8423, September 18, 1942) to assist the Steep Rock Iron Mines Ltd in the development of the iron ore deposit, were entrusted to the Canadian National Railway Company.

The capital cost of any additions, betterments or extensions and the cost of operating and maintaining the properties are to be assumed by the company. The government is to receive from the railway 6 cents per gross ton on all ore transported from the mines and handled over the Port Arthur dock until the cost (without interest) of the facilities entrusted has been amortized in full. A payment of \$57,486 was made by the company in the current fiscal year.

E-120 P.C. 3924, July 31, 1951, authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue, and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{8}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the city is \$2,000,000 with interest at $3\frac{1}{8}$ per cent per annum.

During the year a repayment of \$54,366 was applied against the loan and interest amounting to \$49,349 was credited to non-tax revenue—return on investments.

E-121 P.C. 4250 August 24, 1949, authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street, and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{8}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the city was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of $3\frac{1}{8}$ per cent per annum.

During the year, a repayment of \$48,614 was applied against the loan and interest amounting to \$23,912 was credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

E-122 This account relates to advances made to the Fraser River Harbour Commission to assist in the construction and development of the harbour.

Additional loans were authorized by the following parliamentary appropriation:

Vote L15 Loans to the Fraser River Harbour Commission on terms and conditions approved by the Governor in Council for wharf improvements..... **\$ 500,000**

Repayments were \$186,938 during 1971-72. Interest of \$121,173 was credited to non-tax revenue—return on investment.

No loans were made during 1971-72.

E-123 P.C. 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957 of amounts not exceeding \$4,000,000; such amounts to be secured by debentures of the corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at four and one-eighth $4\frac{1}{8}$ per cent per annum, payable semi-annually on the first day of January and the first day of July in each year. During the year payments of \$117,192 were received and interest amounting to \$163,593 was credited to non-tax revenue—return on investments.

E-124 This account was authorized by vote L150, Appropriation Act No. 3, 1969, which provides for loans to the Lakehead Harbour Commission in the amount of \$2,500,000 on terms and conditions approved by the Governor in Council to assist in the financing of a program of expansion to the Keefer terminal at the Lakehead.

No loans were made during the year and an amount of \$99,671 was applied against the loan. Interest of \$72,556 was credited to non-tax revenue—return on investments.

E-125 P.C. 1967-43/331, February 24, 1967, authorized the acquisition of two aircraft for lease to the Leeward Islands Air Transport Services Limited for a period of twelve and one half years, with the option to purchase.

Under the option clause in the lease the aircraft were returned for use within the Ministry in July 1970. T.B. 710234, Feb. 11, 1972 authorized the reimbursement of the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Concluded

outstanding loan subject to the inclusion of an item in supplementary estimates. An amount of \$516,381 was charged to Vote 30b as provided in Appropriation Act No. 1, 1972.

E-126 Pursuant to P.C. 1965-233, February 11, 1965 and vote L39b of Appropriation Act No. 10, 1964 a loan of \$300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate of $4\frac{1}{2}$ per cent per annum repayable in nine equal semi-annual instalments of \$36,974, commencing June 30, 1965. Pursuant to P.C. 1966-885, May 13, 1966 and vote L75 of Appropriation Act No. 9, 1966 a further loan of \$200,000 was made in 1966-67 bearing interest at the rate of $5\frac{1}{8}$ per cent per annum on \$183,333 and $5\frac{1}{8}$ per cent per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969. Pursuant to P.C. 1970-27/915 and vote L16c, Appropriation Act No. 1, 1971 a loan of \$225,000 was made in 1970-71 bearing interest at the rate of $7\frac{3}{8}$ per cent.

A repayment of \$85,058 was received in the current year and interest of \$23,077 was credited to non-tax revenue—return on investments.

Authority to make additional loans was provided by the following parliamentary appropriation:

Vote L20 Loans to the Nanaimo Harbour Commission on terms and conditions approved by the Governor in Council for wharf improvements..... \$ 250,000

No loans were made during the current fiscal year.

E-127 This account records loans to the Port Alberni Harbour Commission under authority of vote L15, Appropriation Act No. 3, 1970 and P.C. 1970-2044, November 24, 1970. Loans of \$2,000,000 were made in 1970-71 bearing interest at the rates of $8\frac{1}{8}$ per cent on \$500,000 and $7\frac{3}{8}$ per cent on \$1,500,000. A repayment of \$22,680 was received in the current year and interest of \$142,672 was credited to non-tax revenue—return on investments.

E-128 Under authority P.C. 1966-1949, October 13, 1966, loans were made to the Toronto Harbour Commissioners amounting to \$1,500,000, to be repaid, with interest at the rate of $5\frac{3}{8}$ per cent per annum on \$1,375,000 and $5\frac{1}{2}$ per cent on \$125,000, in eighteen equal semi-annual instalments, commencing December 31, 1967. During the year a repayment of \$160,051 was applied against the loan and interest amounting to \$57,356 was credited to non-tax revenue—return on investments.

E-129 This account was established under authority of vote L110b, Appropriation Act No. 1, 1969 to authorize loans in the current and subsequent fiscal years, in the amount of \$17,125,000, and in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of bridges to improve transportation in respect of the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads.

During the year expenditures amounted to \$2,594,060, bringing the balance to \$6,797,791 at March 31, 1972.

E-130 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial

War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was \$27,065. An advance of \$27,000 was made during 1959-60.

E-131 This loan, which was authorized by vote 518, Appropriation Act No. 5, 1958, was made on the security of a mortgage executed by the veteran and his wife and is repayable on demand by the Minister of Veterans Affairs.

SCHEDULE F

Advances, Loans and Investments—External

LOANS TO NATIONAL GOVERNMENTS

F- 1 These accounts relate to loans, as authorized by section 23, Export Credits Insurance Act and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of \$15,265,000 represented annual repayments of \$2,307,000 by the Government of Belgium, \$8,368,000 by the Government of France and \$4,590,000 by the Government of The Netherlands. Interest of \$3,032,985 received on these loans was credited to non-tax revenue—return on investments.

F- 2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Payment of \$656,000 was received in the fiscal year 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. A repayment of \$82,000 was received in 1971-72. Interest of \$17,220 was credited to non-tax revenue—return on investments.

F- 3 This account records the amount due by the Government of New Zealand for treatment services and payment of pensions on its behalf. Gross credits amounted to \$5,173 and gross debits amounted to \$7 in 1971-72, resulting in a nil balance in the account at March 31, 1972.

F- 4 Under authority of the United Kingdom Financial Agreement Act, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional postwar deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2 per cent per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965 and 1968 was deferred. The decrease in the account was due to a repayment of principal \$20,818,501 due on December 31, 1971. Interest in the amount of \$16,891,753 was received and credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Continued

F- 5 This account was set up to record on the government's books the deferred interest on the loan in the preceding note. A corresponding credit was set up under deferred credits (see schedule O). The amount is made up of interest due on December 31, 1956, \$22,241,802, December 31, 1957, \$21,932,432, December 31, 1964, \$19,586,496, December 31, 1965, \$19,224,021 and December 31, 1968, \$18,092,516. Interest at the rate of 2 per cent per annum in the amount of \$2,021,545 was credited to non-tax revenue—return on investments.

F- 6 This account was set up to record the deferred principal on the loan in the preceding note F-4. The amount is made up of principal due on December 31, 1957, \$15,777,822, December 31, 1964, \$18,123,759, December 31, 1965, \$18,486,234 and December 31, 1968, \$19,617,740. Interest received in the amount of \$1,440,111 was credited to non-tax revenue—return on investments.

F- 7 Transactions in respect of these accounts are under the authority of various orders in council and treasury board minutes which limit the outstanding balances. Gross debits to these accounts during the year amounted to \$1,218 and gross credits were \$450.

F- 8 The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Pacific Halibut Commission and International Pacific Salmon Fisheries Commission. All accounts are paid in the first instance by Canada and monthly statements are rendered for the amount recoverable from the United States. The closing balances represent outstanding bills.

Details of the account follow:

	Total receipts	Total disbursements	Net increase or decrease (—)
	\$	\$	\$
Pacific Halibut Treaty.....	60,769		—60,769
Pacific Salmon Treaty.....	297,295	517,330	220,035
	358,064	517,330	159,266

F- 9 Vote L14a, Appropriation Act No. 10, 1964; vote L25, Appropriation Act No. 2, 1966; vote L25, Appropriation Act No. 9, 1966; vote L30, Appropriation Act No. 7, 1967; vote L25, Appropriation Act No. 4, 1968; vote L35, Appropriation Act No. 3, 1969 and vote L25, Appropriation Act No. 3, 1970 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L25 International Development Assistance—Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions..... \$ 172,000,000

Repealed by Supplementary Estimate (B) and substituted by the following:

Vote L26b International Development Assistance—To repeal External Affairs vote L25, Appropriation Act No. 3, 1971, and to substitute the following: International Development Assistance—Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions..... \$ 145,000,000

The reduction of \$27,000,000 was used as a partial offset for the increase of \$34,000,000 in Vote 20.

Loans were made to the various governments as follows:

	Balance as at March 31, 1972	Balance as at March 31, 1971	Net increase during 1971-72
	\$	\$	\$
Afghanistan.....	1,263,403		1,263,403
Algeria.....	139,520	130,384	9,136
Argentina.....	756,000	567,000	189,000
Asian Development Bank	499,035	176,035	323,000
Barbados.....	571,153	462,189	108,964
Botswana.....	3,977,927		3,977,927
Brazil.....	4,081,687	2,346,650	1,735,037
Caribbean Agricultural Development Fund.....	1,250,000		1,250,000
Caribbean Development Bank.....	1,008,750		1,008,750
Central American Bank for Economic Integration.....	125,805	15,053	110,752
Ceylon.....	12,312,081	9,472,938	2,839,143
Chile.....	3,824,558	3,084,179	740,379
Colombia.....	8,885,246	4,616,274	4,268,972
Dahomey.....	2,181,976	267,314	1,914,662
East African Community..	12,649,047	2,558,291	10,090,756
Ecuador.....	2,540,486	1,213,931	1,326,555
El Salvador.....	3,433,768	3,239,999	193,769
Ghana.....	6,102,582	1,557,436	4,545,146
Guyana.....	6,036,235	5,369,462	666,773
India.....	198,183,308	138,977,490	59,205,818
Indonesia.....	1,230,207		1,230,207
Ivory Coast.....	1,267,952	83,863	1,184,089
Jamaica.....	8,437,555	6,408,029	2,029,526
Kenya.....	267,174	189,688	77,486
Korea.....	999,242	999,242	
Malawi.....	308,695		308,695
Malaysia.....	3,142,532	1,008,677	2,133,855
Mexico.....	104,000	64,000	40,000
Morocco.....	2,281,073	934,368	1,346,705
Nepal.....	1,193,121	288,689	904,432
Niger.....	5,608,332		5,608,332
Nigeria.....	18,327,449	9,940,859	8,386,590
Pakistan.....	94,570,528	78,868,093	15,702,435
Paraguay.....	799,854	799,854	
Peru.....	40,000	40,000	
St. Lucia.....	262,604		262,604
Tanzania.....	5,143,445	2,887,631	2,255,814
Thailand.....	993,746	977,628	16,118
Togo.....	2,101,266	285,448	1,815,818
Trinidad and Tobago.....	6,626,261	6,363,153	263,108
Tunisia.....	5,514,271	2,612,323	2,901,948
Uganda.....	979,054	894,210	84,844
Zaire			
(Congo-Kinshasa).....	75,198		75,198
Zambia.....	700,793		700,793
	430,796,919	287,700,380	143,096,539

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Continued

- F-10 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

During the year gross debits to this account amounted to \$8,175 and gross credits were \$26,087.

- F-11 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of \$25,000,000 U.S. notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at \$27,027,000 as of June 1966.

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank.

As at March 31, 1972, Canada's instalment payments amounted to \$12,500,000 U.S.=\$13,358,456 Can. for 1,250 paid-in shares, of which 50 per cent were purchased in convertible currency and 50 per cent in non-negotiable non-interest-bearing notes payable on demand. The notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities", whereas payment of the amount subscribed to the callable capital stock of the bank is subject to call only as and when required by the bank to meet its obligations.

- F-12 Vote L36a, Appropriation Act No. 4, 1969 authorized the purchase of 2,000 shares of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of \$10,000,000 U.S., (\$10,760,000 Can.) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance.

During the year ended March 31, 1972, Canada paid its third instalment (\$800,000 U.S.=\$791,687 Can.) on Canada's subscription. To maintain a constant value for all the Bank's Canadian dollar holdings derived from Canada's subscription, all instalments must be calculated on the same rate of exchange. The first and second instalments were therefore revalued and the third subscription of \$791,687 represents the balance due by Canada to the Caribbean Development Bank. Total subscriptions to date amount to \$2,600,000 U.S. equivalent to \$2,611,375 Canadian, of which \$800,000 U.S.=\$765,148 Can. is in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities". These payments are equal to 50 per cent of the amounts due in respect of paid-up shares, as required by the agreement establishing the bank. The callable shares are subject to call by the bank under certain circumstances.

- F-13 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. Canada has subscribed for 7,920 shares of the bank with a total subscription price of U.S. \$792,000,000 of which 10 per cent has been paid at a total cost of Can. \$85,023,248. The remaining 90 per cent is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.

- F-14 This account records Canada's subscription to the International Development Association. An additional subscription of U.S. \$50,000,000=Can. \$50,125,000 was made in 1971-72 under authority of the following parliamentary appropriation:

Vote L5 To authorize the Minister of Finance to make contributions out of the consolidated revenue fund to the International Development Association in the fiscal years 1971-72, 1972-73, 1973-74 of an amount or amounts not exceeding in the whole \$150,000,000 U.S., in addition to the amount provided under section 4 of the International Development Association Act and Appropriation Act No. 10, 1964 and Appropriation Act No. 4, 1968, including authority for the Minister of Finance, on behalf of the Government of Canada, to issue to the association in respect of such contributions pending cash requirements by the association non-interest-bearing and non-negotiable demand notes in such form as the Minister may determine; notwithstanding that the contributions may exceed or fall short of the equivalent in Canadian dollars, estimated as of October 26, 1970, which is..... \$ 153,046,875

The additional subscription of \$50,125,000 brought the balance in the account to \$214,842,458 at March 31, 1972. This payment to the International Development Association was made in the form of a non-interest-bearing note payable on demand and was carried as a liability of the Government of Canada under the heading "current and demand liabilities".

- F-15 This account records the purchase of 3,600 shares of stock of the International Finance Corporation for the amount of \$3,522,375 under authority of vote 731, Appropriation Act No. 6, 1956.

- F-16 These items represent the Canadian government's equity in the working capital funds of the international organizations.

Additional funds were approved under the following parliamentary appropriation:

Vote L14b Loan in accordance with terms and conditions approved by the Governor in Council, to the working capital fund of the Customs Cooperation Council, Brussels, in an amount of 275,400 Belgian francs, notwithstanding that the payment may exceed the equivalent in Canadian dollars, estimated as of January, 1972 which is \$ 6,000

During the current fiscal year Canada advanced further credits of \$1,200 to the International Atomic Energy Agency and \$6,024 to the International Civil Aviation Organization and provided the Customs Cooperation Council, Brussels with an initial loan of \$6,309; and realized returns of \$433 from the Intergovernmental Maritime Consultative Organization and \$232,107 from United Nations

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Concluded

Bonds, purchased under authority of Vote 668, Appropriation Act No. 2, 1962 which yielded interest in the amount of \$87,322 credited to non-tax revenue—return on investments.

F-17 This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada.

During 1971-72 the remaining holdings amounting to \$25,754,161 were redeemed.

SCHEDULE H

Inactive Loans and Investments

H-1 These loans are not currently revenue-producing or realizable.

H-2 The loan to Roumania will be settled in accordance with the terms of the "Agreement on the Settlement of outstanding financial matters between Canada and Roumania" which was signed on July 13, 1971 and ratified on December 14, 1971.

H-3 In this account is recorded the outstanding balance of advances made to the Province of Saskatchewan for the purchase of seed grain.

H-4 A loan to the Ming Sung Industrial Company Limited in 1946 by the Imperial Bank of Canada (now the Canadian Imperial Bank of Commerce), the Dominion Bank and the Bank of Toronto (the latter two of which subsequently became the Toronto-Dominion Bank), was guaranteed by the Government of Canada under authority of Part II of the Export Credits Insurance Act. Final payments to the banks to implement the guarantee were made in the fiscal year 1960-61.

SCHEDULE J

Current and Demand Liabilities

J- 1 Cheques issued and unpaid as at March 31, are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue. In 1971-72 an amount of \$312,700 was transferred from this account to non-tax revenue.

J- 2 Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.

J- 3 Non-interest-bearing notes include those portions of Canada's quotas in the capital of certain international agencies which are not covered by cash, gold or other securities.

J- 4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous.

J- 5 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.

J- 6 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.

J- 7 This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.

J- 8 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks. During the year, the account was credited with adjustments in respect of warrants issued in previous years \$632 and was charged with warrants redeemed, \$9,319. An amount of \$6,339 representing warrants unclaimed or outstanding for ten years or more, was transferred to Department of Finance non-tax revenue—miscellaneous.

J- 9 The account represents the liability for money orders outstanding as at March 31, 1972.

J-10 The account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department. At March 31, 1972, this account had a nil balance under the asset category "departmental working capital advances".

J-11 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein.

J-12 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.

J-13 The letter of credit—outstanding cheques account records the amount of cheques issued during March against the government's letter of credit accounts in London, Paris, Brussels and Bonn and for which reimbursement is not made to the relevant banks until April.

J-14 Deductions from the salaries or wages of certain employees are credited to this account pending transmittal to the department or agency concerned.

J-15 Imprest account cheques issued prior to the current year and unpaid as at March 31 in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In 1971-72 an amount of \$3,221 was transferred to revenue.

J-16 This account records outstanding unemployment insurance warrants.

SCHEDULE K

Deposit and Trust Accounts

K- 1 The agricultural products board account (more fully described under the asset category, departmental working capital advances) is credited with all moneys received by the Board and charged with expenditures. The customer's security deposit of \$39,937 reflected by the account at March 31, 1971 was refunded during 1971-72.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K- 2 In this account are recorded remittances covering matured interest on securities held as surety for licence fees and subsequent disbursements in respect of the licence fees concerned. Receipts to and disbursements from the account amounted to \$38 during the current fiscal year.

K- 3 Section 9(1) of the Canadian Dairy Commission Act provides that the Canadian Dairy Commission may (a) purchase any dairy product and package, process, store, ship, insure, import, export, or sell or otherwise dispose of any dairy product purchased by it; (b) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (c) make investigations into any matter relating to the production processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (d) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the act provides authority to establish in the consolidated revenue fund a special account to be known as the Canadian Dairy Commission account. There shall be credited to the account (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to section 16; and (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product.

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the consolidated revenue fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (a) of subsection (1) of section 9 outlined above. The total amount outstanding at any time shall not exceed \$100,000,000. These loans are recorded as a contra item under loans to crown corporations.

Statements of the operations of the Canadian Dairy Commission and transactions in this account are shown in Volume III of this report.

K- 4 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the Commonwealth Agricultural Bureaux. During the year, amounts totalling \$408,429 were credited to the account including the Canadian contribution of \$352,126, which was charged to Department of Agriculture vote 1. Payments charged to the account totalled \$410,822.

K- 5 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

K- 6 The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the act and payable from this fund. The account was credited with the levy on grain \$3,950,165 and charged with awards of \$4,765,654.

A statement of details of payments from the prairie farm emergency fund is shown as an appendix to section 1 in Volume II of this report.

K- 7 The race track supervision revolving fund account (more fully described under the asset category, departmental working capital advances) is credited with all moneys received and charged with administrative expenses arising out of such supervision.

K- 8 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.

K- 9 Under the provisions of section 3(9) of the Bankruptcy Act, the Superintendent, for the protection of the estate, may require the funds to the credit of the estate to be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with payments to appointed trustees. Disbursements totalled \$4,730 during 1971-72 and receipts totalled \$ nil.

K-10 In this account are recorded securities held in trust for authorized trustees under the Bankruptcy Act. Disbursements from the account were \$20,000 and receipts amounted to \$34,000.

K-11 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the Bankruptcy Act, pending distribution. During the year disbursements from the account were \$52,797 and receipts were \$148,329.

K-12 The emergency gold mining assistance regulations provide for holdback of 10 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, until final audit of the companies' financial operations at the close of each calendar year is completed. The holdback is charged to the statutory appropriation and credited hereto pending release. During the year receipts totalled \$1,148,684 and disbursements totalled \$1,196,571.

K-13 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled \$1,865,510 and cash disbursements totalled \$1,518,117.

In addition securities are recorded in the account and deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust". Securities deposited

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

with the Department of Supply and Services during the year totalled \$23,920,732 and securities released totalled \$15,110,738.

- K-14 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. Outstanding balances are recorded as follows:

	Mar. 31, 1972	Mar. 31, 1971	Net increase or decrease (—) during 1971-72
	\$	\$	\$
Aeromagnetic surveys.....	62,130	62,130	
Canada Southern Petroleum Ltd.....	18,610		18,610
Canadian carbonization research association.....	49,691	38,577	11,114
Canadian Institute of Mining and Metallurgy.....	3,000		3,000
Canadian Uranium Research Foundation.....	749	2,328	—1,579
Canadian zinc and lead research committee.....	9,592	17,042	—7,450
Consolidated research account for mineral processing.....	5,227		5,227
Deminex Canada Ltd.....	20,195		20,195
Dome Petroleum Ltd.....	25,000		25,000
Iron ore evaluation technology	5,932	3,500	2,432
Manitoba Hydro.....	21,107	21,107	
Mines atmosphere control.....	4,063	2,000	2,063
Mining research in coal.....	10,000	5,000	5,000
Mobil Oil Canada Ltd.....	21,872		21,872
National Capital Commission— water studies.....		20,402	—20,402
Department of National Defence— calibration and testing.....	1,557	1,678	—121
Panarctic Oil Operations Ltd.....	17,483		17,483
Preissac Molybdenite Mines pilot plant run.....		1,306	—1,306
Province of Ontario— Laboratory facilities.....		50	—50
Rock mechanics research projects—			
Atlas Steel Company.....	6,984	5,308	1,676
Algoma Steel Corporation Ltd.....	795	795	
Canadian Continuous Steel Castings.....		3,197	—3,197
Cast Magnesium Mortar Baseplate.....	15,907	15,907	
Chester Mines pilot plant run..	3,116	427	2,689
Consolidated Coking Coal Research.....	7,026	13,135	—6,109
Consolidated research associate account.....	22,038	25,367	—3,329
Falconbridge Nickel Mines Ltd.....	427	427	
Fuels Research Centre— consolidated research account.....	6,180	4,603	1,577
Joy Manufacturing Company..	1,460	5,000	—3,540
Siderite Ore pilot plant tests...	270		270
Steel Castings Institute of Canada.....	651	4,963	—4,312
The Canadian standards reference materials account		2,500	—2,500
	341,062	256,749	84,313

- K-15 This account is designed to provide insurance coverage for fishing vessels at an economical cost to fishermen.

Gross receipts during 1971-72 amounted to \$2,372,550 and gross expenditures amounted to \$2,053,323. The balance of \$852,484 at March 31, 1972 represents the net

surpluses of \$319,227 for 1971-72, \$351,665 for 1970-71, \$144,590 for 1969-70 and \$37,003 for 1968-69.

- K-16 This account records the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis. During the year \$694,400 was received from the Commission and expenditures were \$72,010.

- K-17 In this account are recorded amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.

- K-18 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. The outstanding balance is recorded as follows: National Capital Commission water studies \$37,843.

- K-19 External Affairs vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the consolidated revenue fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

During 1966-67 the account was credited with the amount of \$497,024 in Italian state bonds and with interest amounting to \$4,110 due January 1, 1967 on the bonds. During 1971-72 the account was debited with the amount of \$13,606. The total amount of interest and premium credited to the account to date is \$57,272.

Securities in connection with this account in the amount of \$482,699 are recorded in a contra account under the asset category "securities held in trust" and interest of \$71,597 is recorded under the asset category "cash".

- K-20 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.

- K-21 This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies. During the current fiscal year credits amounted to \$4,442 and disbursements amounted to \$4,192.

- K-22 The passport office revolving fund (more fully described under the asset category, departmental working capital advances) was established for the purpose of operating the central and regional passport offices.

During 1971-72 a credit balance of \$85,595 is reported under deposit and trust accounts.

- K-23 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5 per cent per annum and is charged to interest on public debt.

- K-24 In 1957-58 the Governor in Council in accordance with section 81(2) of the Financial Administration Act authorized crown corporations to deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council P.C. 1967-914 dated May 11, 1967.

Interest credits of \$68,059, \$17,473, \$2,978,315 and \$41,676 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, Export Development Corporation and the Royal Canadian Mint, respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the aggregate of the paid-up capital, the capital surplus of that corporation and the accumulated net earnings on the original capital investment in the corporation. Deposits of the Royal Canadian Mint represent advances of \$3,862,185 by the Government of Brazil for coin blanks produced by the Mint and interest of \$80,292 offset by an expenditure of \$3,595,594 for the production of blank coins.

- K-25 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited, (a) such part of the money received by him from the Custodian of Enemy Property under paragraph (a) of vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (b) of that vote and the earnings of property specified in paragraph (b) thereof, as the Governor in Council directs, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

During the current fiscal year the account was credited with receipts of \$260,000 and interest amounting to \$11,334 earned on money in the account, at the rate of one eighth of one per cent less than the monthly average of the average accepted weekly three-month treasury bill tender rate, as authorized by P.C. 1967-1075, June 1, 1967 and which was charged to interest on public debt. Debits to the account were \$55,597 for payment of claims and fund expenses.

- K-26 Section 53 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this section, and any recoveries of losses referred to in section 54 of the act.

Section 54 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

- K-27 P.C. 144, January 18, 1936, as amended by P.C. 1955-1672, November 9, 1955, authorized: (a) the setting up of this trust account; (b) the payment of the grant of \$100,000 provided by vote 383, Appropriation Act No. 6, 1935, and the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest of 3 per cent per annum, paid semi-annually on

April 1 and October 1; and (e) withdrawals from the fund, in whole or in part, at the pleasure of the Trustees. The interest credits of \$116 were charged to interest on public debt. During the current fiscal year disbursements from this account totalled \$32,671 and receipts were \$25,831.

- K-28 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends. The balance in the account as at March 31, 1972 was \$216,513,073.

- K-29 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (a) the balance of the government officer's guarantee fund; (b) amounts paid by departments and crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reason of defalcations or other fraudulent acts or omissions of public officers. The act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts. This information will be found in section 9 of Volume I of this report.

Regulations relating to the public officers guarantee account were made and established by T.B. 557461 dated December 11, 1959. Included in these regulations is a list of departments and crown corporations to which the act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

- K-30 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant act, pending distribution.

- K-31 P.C. 3718, August 6, 1952, authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the consolidated revenue fund and an amount

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to \$7,376 and was charged to interest on public debt.

- K-32** Vote 696, Appropriation Act No. 4, 1952, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (a) to eligible claimants for compensation in respect of world war 2; (b) of a supplementary award amounting to fifty per cent of the original award (P.C. 1958-1467, October 23, 1958); and (c) of expenses incurred in investigating and reporting on claims.

Pursuant to P.C. 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of world war 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to \$40,073 and was charged to interest on public debt.

A statement of transactions in the account is shown as an appendix to section 7 of Volume II of this report.

- K-33** In this account are recorded prepayments made by the United Nations to carry costs to be incurred on United Nations special audit assignments, which are held in the account until required. This account shows a nil balance as at March 31, 1972.

- K-34** Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries under Civil Service insurance policies that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.

- K-35** In this account are recorded cash securities deposited with the department as guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the assets category "securities held in trust".

Cash deposits totalled \$2,731,039 and cash disbursements were \$3,316,683. Securities deposited with the Department of Supply and Services totalled \$40,284,221 and securities released totalled \$47,707,156.

- K-36** Under the provisions of section 7 of the National Parks Act, P.C. 2473 dated May 16, 1950 and amendments, established regulations governing the levying of a tax on the residents of the national parks in the Province of Alberta, beginning with the calendar year 1950, to cover the cost of health and welfare services similar to those enjoyed by other residents of Alberta.

Taxes collected by the superintendents of the parks were credited to this account each year up to and including the calendar year 1960, at which time it was found that most of the welfare items for which the tax was collected were being paid from other sources or were discontinued. The National Parks (Alberta) Health and Welfare Tax

Regulations were revoked by P.C. 1960-1672, December 8, 1960. Charges are still made from the account on the basis of quarterly requisitions made by the province.

P.C. 1955-1583, October 19, 1955, P.C. 1959-1166, September 11, 1959, P.C. 1957-1005, July 25, 1957, P.C. 1961-1346, September 21, 1961, and amendments, established regulations for the levying of a tax upon ratepayers of Banff, Jasper, Waterton Lakes and Elk Island National Parks, respectively, for the purposes of the hospital scheme established in the parks under the law of the Province of Alberta.

Taxes collected in the parks are credited to this account and disbursements to the province are based on requisitions established under the provisions of section 50 of the Alberta Hospital Act, 1961. During the fiscal year, taxes collected totalled \$36, and disbursements from the fund amounted to \$5,679.

- K-37** Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of P.C. 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada. In 1971-72 fines were \$12,663 and expenditures \$246,080.

- K-38** This account records cash security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the fiscal year interest, at the rate of two and one half percent, in the amount of \$9,070 was credited to this account and charged to interest on public debt. In 1971-72 deposits were \$115,556 and refunds were \$127,020. Securities in the amount of \$31,700 are held by the Department of Supply and Services and are recorded under the asset category "securities held in trust".

- K-39** This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$2,059, authorized by P.C. 1971-288, February 16, 1971 was credited to this account and charged to interest on public debt. In 1971-72 deposits were \$12,053 and refunds were \$10,541.

- K-40** This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds. The total at March 31, 1972 was \$276,067. See contra account under the asset category "cash".

- K-41** The Indian band funds represent moneys belonging to the Indian bands throughout Canada. A statement of receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in Volume II of this report.

In 1971-72 interest at the rate of 6.34 per cent per annum in the amount of \$1,964,304 was credited by the Department of Finance to this account and charged to interest on public debt.

- K-42** This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. See contra account under the asset category "securities held in trust".

- K-43** This account records moneys received from the sale of alienation of Indian lands, held in suspense pending

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

completion of documentation. During the fiscal year interest, as authorized by P.C. 1971-277, February 16, 1971, in the amount of \$18,613 was credited by the Department of Finance to this account and charged to interest on public debt. In 1971-72 receipts were \$67,608 and disbursements were \$91,071.

K-44 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department. In 1971-72 receipts were \$258,664 and disbursements were \$282,162.

K-45 Under authority of the Indian Act and regulations established by Order in Council, accounts are maintained of the estates of deceased or mentally incompetent Indians. During the fiscal year interest, as authorized by P.C. 1971-288, February 16, 1971, in the amount of \$21,021 was credited by the Department of Finance to this account and charged to interest on public debt. In 1971-72 receipts were \$512,196 which included sales of securities held in trust \$44,300 and disbursements were \$530,067. An amount of \$55,400 included in the balance as at March 31, 1972 represents securities held in trust—see contra account under the asset category “securities held in trust”.

K-46 This account records an amount of \$407,037, included as rental suspense in the deposit and trust account “Indian special accounts” at April 1, 1971, which was credited to this account to have it included in the Government Balance Sheet as interest-bearing.

Interest in the amount of \$37,229 authorized by P.C. 1971-287, February 16, 1971, was credited to Indian rental suspense and charged to interest on public debt. In 1971-72 receipts were \$1,356,367 and disbursements were \$1,250,984.

K-47 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the fiscal year interest, as authorized by P.C. 1971-288, February 16, 1971, in the amount of \$15,510 was credited by the Department of Finance to this account and charged to interest on public debt. In 1971-72 receipts were \$93,918 and disbursements were \$66,398.

K-48 Indian special accounts represent non-band accounts maintained for specific purposes. These are non-interest-bearing. A statement of the receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in Volume II of this report. (see Indian rental suspense account.)

K-49 This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3 per cent per annum. Credits consisted of fees \$35,465 and interest \$2,932. Over a long period of years no claims for compensation have been made from this fund.

K-50 In this account are recorded funds made available to Eskimos to finance and purchase new boats for resource development under regulations approved by T.B. 609912, June 6, 1963. The funds are comprised of a 20 per cent down payment by the Eskimo, 40 per cent grant or \$8,000,

whichever is the lesser, from the regional development, operation and maintenance sub-vote and 40 per cent from the Eskimo loan fund. Disbursements represent payments down payment by the Eskimo, 40 per cent grant or \$8,000, made toward the cost of boats purchased. Receipts were \$304 and disbursements were \$2,104.

K-51 In this account are recorded securities and cash deposited with the department by owners of vessels who have disposed of vessels with recapture of depreciation. If the vessel was constructed under a contract dated prior to 1966, the owner may, when such vessels are disposed of, deposit the amount otherwise payable under the Income Tax Act, with the department. These funds may be used for replacement under conditions satisfactory to the department. If not so used prior to 1974, the deposit is then paid to the Receiver General for Canada or may be returned to the depositor, in which latter case income tax is reassessed. During the current year, \$4,805,868 in cash and \$13,269,000 in securities were deposited in this account and \$2,781,371 in cash and \$9,701,500 in securities were released to the ship-owners.

Securities deposited with the Department of Supply and Services for safe keeping are recorded as a contra entry in the asset category “securities held in trust”.

K-52 The revolving fund (more fully described under the asset category, departmental working capital advances) is credited with funds on deposit from other government departments, agencies and others, to cover the costs of special statistical services performed by Statistics Canada. There is a credit balance of \$358,069 in the account at March 31, 1972.

K-53 This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T., and Yellowknife, N.W.T. There were no transactions in the account during the current fiscal year.

K-54 Under the provisions of section 57(1) of the Federal Court Act, any money or costs awarded to the Crown in any proceedings in the Court shall be paid to the Receiver General for Canada and under section 57(2) of the Act, all fees payable in respect of proceedings in the Court shall be paid to the Receiver General for Canada unless such fees are, in accordance with an arrangement made by the Minister of Justice, to be received and dealt with in the same manner as amounts paid as provincial court fees, in which case they shall be dealt with as provided.

Credits to the account during the year were \$11,574 and disbursements were \$12,933.

K-55 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during 1971-72.

K-56 This account records moneys paid to the Federal Court of Canada including Admiralty Districts pursuant to an Order of the Court, Rules of the Court or Statutes to be held in trust pending an Order of the Court to pay out such moneys in accordance with a Judgment of the Court. During 1971-72 deposits of \$263,407 and interest of \$22,787 were credited to the account and payments of \$869,427 were made from the account.

K-57 Where an investigation by officials of the department in respect of a contract on government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

The account also reflects amounts, received from various departments representing wages in respect of contracts, withheld from final payments to contractors. During the current fiscal year receipts from contractors and various departments totalled \$103,342 and disbursements to employees totalled \$104,432.

K-58 This account was established to record amounts collected pursuant to the Canada Labour (Standards) Code Regulations (General) from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General for Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned. During the current fiscal year amounts collected from employers totalled \$125,102, payments to employees were \$42,787 and unclaimed wages of \$98,599 were transferred to non-tax revenue—miscellaneous.

K-59 This account represents amounts collected under the provisions of the Immigration Act and the Immigration Appeal Board Act and held pending final disposition either by refund to the original depositor or forfeiture to the crown. Securities held in trust in connection with the account amounted to \$90,000 and are recorded as a contra account under the asset category "securities held in trust".

During the year deposits totalling \$1,936,732 were credited to the account. Withdrawals totalled \$1,435,574 and consisted of refunds to depositors \$1,126,818, departmental expenses recovered from deposits \$195,102 and forfeitures to the crown \$113,654.

K-60 To this account are credited the service estates of deceased members of the Canadian forces. Net assets of estates are distributed to the legal heirs under the administration of Judge Advocate General in his capacity as Director of Estates of this department. During the current fiscal year gross credits to this account were \$420,087 and gross debits \$476,758.

K-61 Section 55 of the National Defence Act, directs *inter alia* that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants. During the current fiscal year gross credits to this account were \$3,000,000 and gross debits were \$3,003,859.

K-62 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf.

Gross credits to the account amounted to \$5,077,529 and gross debits were \$2,195,026.

K-63 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf. During the current fiscal year gross debits to this account were \$237,872 and gross credits amounted to \$56,775.

K-64 This account is maintained to record advances by other foreign governments to cover pay and allowances and other expenses of military personnel training in Canada. Reimbursements to the department were in respect of Government of Zambia; gross debits \$5,886 and gross credits \$5,074.

K-65 Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices and exercises. During the current fiscal year gross credits to the account were \$184 and gross debits \$199.

K-66 Credits to this account are made up of deductions from pay and allowances of Canadian forces officers appointed to short service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with refunds of deferred pay to officers on termination of service, to their heirs in case of death before termination of service and transfers to Canadian forces superannuation account in respect of officers granted permanent commissions. During the current fiscal year gross debits to the account were \$337,374 and gross credits were \$555,259.

K-67 This account records transactions in respect of the Saclant Westlant fleet broadcast project. Under the auspices of the NATO common infrastructure program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is \$1,800,000, of which Canada's contribution under the program will be approximately \$114,000. During the current fiscal year gross credits to the account were \$374,064 and gross debits were \$742,602.

K-68 This account is maintained to record funds received for minor construction and engineering stores and material at isolated locations. The mess or institute involved must deposit funds prior to commencement of work and materials are charged against funds on deposit. Any surplus remaining after completion of work is refunded. There were no transactions in the account during 1971-72 and the account was closed.

K-69 This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually, and are charged to interest on public debt. Interest amounted to \$15,550 in 1971-72.

K-70 This account records advances received from the United States of America and the United Kingdom in connection with trials held at Suffield Experimental Station. The amount of advances represents the shares of these countries in the expenses of the trials. During the current fiscal year gross debits were \$18,016 and gross credits to the account were \$49,602.

K-71 This fund was established by Department of National Health and Welfare vote 17a, Appropriation Act No. 7, 1966, to provide for hospital insurance benefits to persons who through no fault of their own ceased to be eligible for and entitled to insured services. Contributions were made by all provinces to the fund in proportion to their population and were matched by the federal government. During the current fiscal year contributions to the fund were \$42,400 and payments from the fund were \$20,574.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

- K-72** This account records the funds received from the world health organization to be used for a scientific project. Receipts during the year totalled \$4,557 and disbursements were \$4,205.
- K-73** Cash and securities are furnished the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licencees. The closing balance of \$4,478,526 includes securities in the amount of \$4,312,300 deposited with the Department of Supply and Services for safekeeping and which are recorded as a contra account in the asset category "securities held in trust". During 1971-72 gross credits of \$536,459 to the account consisted of bonds \$395,500 and cash \$140,959 and gross debits of \$733,940 from the accounts consisted of bonds \$609,900 and cash \$124,040.
- K-74** In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1972, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations. See contra account under the asset category "cash".
- K-75** Prior to December 15, 1971, under the Income Tax Act S.C. 1958, c. 32, an appellant to the Tax Appeal Board, now Tax Review Board, was required to pay the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal were allowed in whole or in part, the fee was returned to him, but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer, to non-tax revenue—miscellaneous, of deposits where appeals were disallowed.
- Gross credits amounted to \$16,740 and gross debits of \$43,082 consisted of refunds of \$4,485, transfers to non-tax revenue of \$2,086 and transfer of balance \$36,511 to Department of Justice now charged with the administration of this account.
- K-76** Prior to September 6, 1958, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Subsequent to the above date fees have been paid to the Exchequer Court (see comment K-75 above).
- There were no transactions in the account during the current fiscal year.
- K-77** Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which fund are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office. The bonds are recorded in a contra account under "securities held in trust".
- K-78** This account represents the liability to the Post Office guarantee fund for the cash portion of the fund on deposit.
- K-79** This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.
- K-80** This account records depositors unclaimed balances in the Post Office Savings Bank at March 31, 1972.
- K-81** This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. During the current fiscal year deposits to the account were \$4,200, refunds to candidates were \$2,200 and \$2,000 was transferred to non-tax revenue—miscellaneous.
- K-82** Under the terms of the Dry Docks Subsidies Act, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to interest on public debt. Interest amounted to \$6,112 in 1971-72. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.
- K-83** Under authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and other engineering program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.
- Collections for use of the bridge in 1971-72 totalled \$283,266, made up of payments by the British Columbia Hydro and Power Authority \$28,235; Canadian National Railways \$213,354; and Burlington Northern Railway Company \$41,677.
- Total disbursements were \$232,327, of which \$124,223 was paid for salaries and \$108,104 for ordinary maintenance and repairs and credited to the Department of Public Works vote 35.
- K-84** This account was established in 1965-66 to record remittances received from industries in the atlantic region to cover their share of the costs of certain projects. During the current fiscal year deposits to the account were \$286,795 and disbursements were \$292,127.
- K-85** The National Library special operating account was provided for by section 12 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purposes of the act may be paid out of the account or out of any money appropriated by Parliament for such purposes. During 1971-72 credits to the account amounted to \$6,352 and the total debits were \$3,743.
- K-86** A Canada bond to the value of \$1,000 is held by the National Museums of Canada and is recorded as a contra entry under the asset category "securities held in trust". This account was transferred to the National Museums trust account during 1971-72.
- K-87** Under a Deed of Gift of the late J. Dazell McKee, a Canada savings bond to the value of \$1,000 was held by the department, revenue derived therefrom to be credited to this

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

account and used to defray certain expenses in connection with the annual award of the McKee trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, to have made the most outstanding contribution towards the advancement of Canadian aviation.

During 1965-66, the trophy was withdrawn from further presentation and was retired to its present place of honour in the National Aviation Museum.

This account was transferred to the National Museums trust account during 1971-72.

K-88 Section 10(3) of the National Museums Act provides for an account in the consolidated revenue fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the corporation from the sale to the public of such items. During the year amounts of \$150,000 provided by Secretary of State vote 100 and \$127,655 representing sales were credited to the account and \$176,211 representing expenditures were debited to the account.

K-89 The Hadassah-Wizo Organization of Canada undertook to provide funds not to exceed \$33,000 to be applied towards the cost of holding a Canadian exhibition "Eight Artists from Canada" at the Tel Aviv Museum from November 12 to December 12, 1970. Funds totalling \$33,000 provided by this organization through donations made by various individuals and businesses were deposited to the credit of the Receiver General for Canada in the deposit and trust account.

During this fiscal year, expenditures amounted to \$7,158 and donations were in the amount of \$3,000 leaving a nil balance in the account at March 31, 1972.

K-90 Section 10(2) of the National Museums Act, Chap. N-12, R.S. of Canada 1970, provides for an account in the consolidated revenue fund called the National Museums trust account, to which shall be credited all moneys received by the corporation by way of gift, bequest or otherwise, interest on any securities, rent or sale of any real property acquired by the corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the corporation. Securities in connection with this account amount to \$2,000 consisting of two Canada savings bonds bequeathed by the late J. Dazell McKee and the late Hugh de T. Glazebrook. Interest on these securities in the amount of \$75 was credited to the account.

During the year credits to the account totalled \$29,215 and expenditures were \$13,289.

K-91 The Government of Canada, by administrative action, deposited the sum of \$4,500,000 in a special account entitled National Second Century Fund of British Columbia, effective July 1st, 1971. The authority for this payment is contained in the Appropriation Act No. 4 of the 1970 Statutes of Canada, which authorized payments in respect

of the Centenary of the Confederation of British Columbia with Canada in the 1970-71 and 1971-72 fiscal years in respect of program expenditures, grants and contributions.

Order in Council P.C. 1972-94, dated January 27, 1972 approves the rate of 7 $\frac{3}{8}$ % per annum as the rate at which interest may be paid in respect of the aforementioned deposit.

Interest deposited to the fund during this year amounted to \$164,836. Payments out of the fund during this year amounted to \$50,000.

K-92 The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King trust account be set up in the consolidated revenue fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During 1971-72, interest amounting to \$11,813 was credited hereto. In accordance with section 3(4) of the act and by P.C. 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70 per cent of the interest earned on the Mackenzie King trust account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30 per cent of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to the consolidated revenue fund. Interest credited to this account in 1970-71 amounted to \$11,813 and expenditures in respect of the maintenance of Laurier House 1971-72 were \$10,343, therefore an amount of \$1,470 was transferred to non-tax revenue—refunds of previous year's expenditures.

K-93 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproduction.

K-94 To this account, which was established under authority of vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General vote 5, Penitentiary services—operating expenditures). Canteen purchases by inmates and payment of accrued earnings at the time of discharge are debited to this account. Gross earnings of inmates credited to this account during the year were \$1,497,948. Canteen purchases and payments at time of discharge were \$1,358,873.

K-95 Unclaimed moneys owing to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account. Total moneys credited during the year were \$493 and debits were \$8.

K-96 This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

allowed to vendors, and debited with payments to the provinces. During the year credits were \$13,147 and debits were \$13,296.

K-97 This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by P.C. 1960/379, March 24, 1960. Interest for the year ended March 31, 1972, amounting to \$2,970 was credited hereto by the Department of Finance. Securities held in trust in connection with this account amounted to \$98,600 and are recorded in a contra account under the asset category "securities held in trust". In addition to the credit balance in the fund of \$256,090, there was an amount of \$80,728 outstanding in loans issued from the fund for the benefit of members. Receipts for the year amounted to \$92,660 including interest. Disbursements were \$3,135 for grants, loans and refunds of deposits.

K-98 This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the consolidated revenue fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.

K-99 By regulations established under authority of section 34 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½ per cent per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services—securities held in trust (see schedule G).

CONTRACTORS SECURITIES

	Bonds	Cash	Certified cheques
	\$	\$	\$
Agriculture.....			1,900
Energy, Mines and Resources			
Atomic Energy of Canada Limited.....	45,000	4,319	
Environment.....		43,330	11,443
Finance.....	88,000		
Indian Affairs and Northern Development	26,500	227,171	
National Defence.....	3,000	171,764	17,373
Defence Construction (1951) Limited.....	311,500		
Post Office.....	4,000	6,483	
Public Works.....	373,000	1,195,952	172,642
Supply and Services.....	52,000		
Transport.....	215,500	98,500	48,133
Veterans Affairs.....		5,178	
	1,118,500	1,752,697	251,491

K-100 See Note C-42 on page 36 of this section.

K-101 This account reflects the liability for the money on deposit by parties interested in purchasing certain publications to ensure prompt delivery of acts, regulations, amendments and other printed matter as released.

The actual amount of material which is published cannot be accurately determined in advance and as a consequence a subscription deposit system was established to enable Information Canada to ship promptly. Receipts amounted to \$97,608 and disbursements were \$67,961 during 1971-72.

K-102 This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to \$13,682,366 and gross debits were \$13,092,025.

K-103 This account records remittances received from the company to cover their share of the cost of facilities requested at airports. During the current year deposits to the account were \$65,130 and debits were \$337,461.

K-104 P.C. 1965-24/1834, October 18, 1965, and P.C. 1966-1731, September 8, 1966, authorized the department to act on behalf of the Canadian Overseas Telecommunication Corporation in site preparation and development of a commercial satellite earth station at Mill Village, N.S.

The Canadian Overseas Telecommunication Corporation provides the funds to defray the costs incurred by the department. No expenditures were made during 1971-72 and the balance in the account \$2,738 was refunded.

K-105 This account records a crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.

K-106 Under authority of P.C. 1964-1416, September 10, 1964, and P.C. 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the department undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.

During the year the United States Coast Guard provided \$502,921 to defray the costs incurred by the department and expenditures totalled \$506,525.

K-107 This account was established under authority of P.C. 1972-185 dated February 3, 1972, to record levy tonnage payments for oil carried by ships in Canadian waters. The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund. During the year \$475,622 was deposited to the fund.

K-108 These accounts are maintained in accordance with section 23 of the National Harbours Board Act.

Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities. Securities are recorded in a contra account under the asset category "securities held in trust".

Transactions in respect of the various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special accounts No. 3 and No. 4.

K-109 To this account are credited the collections made by the federal government at Gander Airport on behalf of the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3 per cent of collections earned by the department which are credited to revenue. In the current year payments amounted to \$3,576 with contributions of \$3,597.

K-110 Unpaid wages of deceased members of ships' crews as well as amounts due for loss of personal effects, were credited to this account pending direction as to payees. The account was credited with \$7,095 during the current year and payments totalled \$8,184.

K-111 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador. During the current year the Government of the United Kingdom provided \$395,728 and expenditures totalled \$392,934.

K-112 This account was credited with revenue of the National Research Council of Canada derived from laboratory fees \$1,544,565, sale of publications \$543,306, work done for outside organizations \$6,349,800, proceeds from 360/50 computer transferred to Public Service Commission \$85,000, and miscellaneous receipts \$84,264 under authority of the National Research Council Act, R.S.C., Chap. N-14. An amount of \$8,721,604 was debited hereto, of which \$8,721,104 was credited to National Research Council vote 15, to offset expenditures; other transfers from the fund amounted to \$500.

K-113 To this fund, which is for the furtherance of research work, are credited advance payments from organizations and individuals for services requested. Advance payments received totalled \$357,956 during the year and costs of services were \$420,157.

K-114 The Army Benevolent Fund Act directs, *inter alia*, that: (a) there shall be set up in the consolidated revenue fund a special account called the army benevolent fund; (b) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of $7\frac{1}{2}$ per cent per annum on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payments out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans of such amounts as the board may from time to time determine; (f) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (g) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Securities held in trust in connection with this account amounted to \$256,150 and are recorded as a contra account under the asset category "securities held in trust".

The army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1972 amounted to \$3,948,641, other funds held in trust at March 31, 1972 amounted to \$365,056. Gross debits

amounted to \$6,588,945 and gross credits amounted to \$6,711,408 including interest of \$289,915 which was charged to interest on public debt.

K-115 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the commission for the use of pensioners or dependants in distressed circumstances; (c) the detention allowance fund—Canadian seamen. Securities held in trust in connection with this account amounted to \$1,000 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$3,627,381 and gross credits were \$4,627,823.

K-116 Regulations in respect of the service estates of deceased former members of the armed forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by P.C. 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization. Gross debits amounted to \$10,765 and gross credits were \$7,551.

K-117 Moneys held in this account include: (a) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (b) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (c) war service gratuities paid under the War Service Grants Act, and held by the department for veterans for administration or whose whereabouts are unknown; and (d) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policyholders.

Also included in the account are amounts derived from re-establishment credits as authorized by section 14(1)(h) of the act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

Securities held in trust in connection with this account amounted to \$43,500 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$1,666,241 and gross credits were \$1,682,998.

K-118 P.C. 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (World War I) held by the department for mental, tubercular and other long term treatment cases; (b) profits of canteens operated in various departmental institutions,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Concluded

which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; war service gratuities paid under the War Service Grants Act and held by the department for veterans while under treatment. Securities held in trust in connection with this account amounted to \$123,346 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$8,061,522 and gross credits were \$7,561,182.

K-119 The Minister of Indian Affairs and Northern Development administers a special account in the consolidated revenue fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs, and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act is designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by P.C. 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account. In the current year gross debits amounted to \$219,102 and gross credits were \$234,894.

K-120 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redispbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items. Gross debits amounted to \$29,227,739 and gross credits were \$29,473,813.

SCHEDULE L

Annuity, Insurance and Pension Accounts

L-1 The Canada Pension Plan, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (a) all amounts received under this act as or on account of contributions or otherwise; (b) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (c) the share of payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (d) receipts in accordance with reciprocal agreements with other countries; and (e) the sale of short term notes. It is authorized to be debited with (a) all amounts payable under this act as or on account of benefits or otherwise; (b) all amounts paid in accordance

with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan account; (c) payments that are required to be charged to the Canada Pension Plan account in accordance with reciprocal agreements with other countries; (d) the costs of administration of this act, under the authority of Parliament; and (e) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. Net purchases of securities during the year were \$910,028,000. As at March 31, 1972 securities totalling \$4,611,303,000 were recorded in the asset account "Canada Pension Plan Investment Fund", details of which appear in schedule D of this section.

During the fiscal year, gross credits to the account were \$1,102,148,324 and gross debits \$167,267,155. A statement showing details of revenue and expenditure is given in section 15 in Volume II of this report.

L-2 The Old Age Security Act, which came into effect January 1, 1952, provides for a monthly pension to persons sixty-five years of age or over who meet certain residence requirements. The basic amount of the monthly pension effective January 1, 1971 is \$80.00. Any adjustment of this rate in future will take place only as the result of a decision by Parliament.

Once having qualified a pensioner may leave Canada and receive pension payments outside the country for a period of six months, exclusive of the month of departure. In the case of a pensioner who has resided in Canada for at least twenty-five years subsequent to attaining the age of twenty-one, payment outside Canada may continue indefinitely. Effective January 1, 1967, the Old Age Security Act was amended to provide for the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner depends upon the amount of the pensioner's income, computed in accordance with the Income Tax Act. The maximum supplement beginning April 1971 is \$55.00 for single pensioners and \$47.50 for married pensioners. The supplement is included in the monthly old age security cheque. Beginning in April 1971, payment of the supplement will be on a fiscal year basis instead of the calendar year. During 1971-72 the net payments of guaranteed income supplement were \$526,059,572 and of the basic old age security pension, \$1,679,295,257 for a total of \$2,205,354,829. Pensions paid under the Old Age Security Act are paid out of the consolidated revenue fund and charged to the Old Age Security Fund. Credited to the Old Age Security Fund are amounts equal to the following taxes which are imposed under the Old Age Security Act; (a) a sales tax of 3 per cent; (b) a personal income tax of 4 per cent, not to exceed \$240 per annum; and (c) a tax of 3 per cent on corporate profits. If the Minister of Finance is of the opinion that the balance in the old age security fund is or will be less than the amount required to cover the pensions payable under the act, he may direct that amounts be credited to the fund by way of temporary loans. The amounts of such loans are to be charged to the fund by way of repayment at such time as the Minister of Finance may direct.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Continued

Details of transactions in the old age security fund follow:

	Debit	Credit
	\$	\$
Balance, March 31, 1971.....		728,422,342
Income taxes—		
Individual.....		1,237,000,000
Corporation.....		212,500,000
Sales tax.....		668,532,491
Old age security payments.....	2,205,354,829	
Balance, March 31, 1972.....	641,100,004	
	2,846,454,833	2,846,454,833

L-3 See "Notes to Statement of Assets and Liabilities" on Unemployment Insurance Account on page 10.4.

L-4 Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4a of the act provides authority to establish in the consolidated revenue fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements. During the year credits to the fund were \$673,027.

L-5 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to the Public Service Superannuation Act.

Credits to the fund comprised premiums of \$159,380 and an amount of \$486,048 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1972. Debits amounted to \$1,039,983 and comprised payments of death benefits \$744,690, cash surrender value of \$228,621, annuities of \$64,476 and premium refunds of \$2,196.

L-6 Vote 181, Appropriation Act No. 1, 1961 and P.C. 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents. Credits during the year totalled \$6,548 and consisted of the government's contribution \$493, and interest amounting to \$6,055 for the fiscal year, at the rate of 4 per cent per annum, credited quarterly by the Department of Finance. Payments from the account amounted to \$21,691.

L-7 The Government Annuities Act provides that an account shall be kept, to be called the government annuities account, of all moneys received and paid out under the provisions of the act. Credits amounting to \$59,908,978 consisted of: premiums of \$7,820,065, reclaimed annuities of \$56,399 and interest items at 3% \$2,355,022, 3½% \$6,017,614, 4% \$37,843,789, 5% \$4,100,667, and 5½% \$460,035 and transfer from consolidated revenue fund to maintain annuity reserve \$1,255,387. Debits were comprised of: disbursements of \$69,897,385 for matured annuity, commuted value, death benefit, premium refund and premium with-

drawal payments; unclaimed items of \$1,012 transferred to Department of Finance non-tax revenue. The closing balance represents the actuarial value of outstanding annuities. 1970-71 Government Annuities Account includes surplus \$757,325 transferred to miscellaneous non-tax revenue account. In 1971-72 a deficit occurred as disclosed on analysis of expenditure.

L-8 This account pertains to the Canadian Forces Superannuation Act and is credited with: (a) current and arrears personal pension contributions; (b) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (c) government contributions including actuarial liability adjustments to cover increased liability arising from general pay increases and deficiencies determined by periodical actuarial examinations; and (d) interest.

During the current fiscal year gross credits to the account were \$491,709,652 and gross debits were \$102,246,014.

A statement of the transactions in the Canadian Forces superannuation account is shown as an appendix to section 14 in Volume II of this report.

L-9 Part III to the Canadian Forces Superannuation Act provides for this account to be credited with: (a) contributions by participants; (b) government's contribution (one sixth of benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of \$500 without contribution; and (d) interest. It is authorized to be debited with: (a) benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (b) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces; and (c) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year gross credits to this account were \$3,546,383 and gross debits were \$2,914,812.

A statement of the transactions in the regular forces death benefit account is shown as an appendix to section 14 in Volume II of this report.

L-10 An Act to provide Retiring Allowances on a contributor basis to persons who have served as Members of Parliament provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7½ per cent of the full amount of salary; (c) contributions

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Continued

for prior sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year; and (f) interest at the rate of 5 per cent per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Transactions in the account during the year are shown as an appendix to section 17 in Volume II of this report.

- L-11 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions \$184,426, interest for the year ended March 31, 1972 credited hereto by the Department of Finance \$333,026. Debits are withdrawals of contributions \$364,573 and pensions to dependents \$129,735.

A statement of the transactions in this account is shown as an appendix to section 23 in Volume II of this report.

- L-12 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments, and interest credited by the government. During 1971-72 gross credits were \$25,726,984 and gross debits were \$1,786,017. A statement of the transactions in this account is shown as an appendix to section 23 in Volume II of this report.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act—see section 26 in Volume II of this report.

- L-13 Under authority of Part VI of the Canada Shipping Act each pilotage authority shall, within its district, have power, by by-laws confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated licenced pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilot's earnings. The rates of contributions at the present time are: Saint John, 14 per cent. The Halifax Pilotage District discontinued contributions to the fund effective July 1, 1966.

The account was credited with \$31,251 during the fiscal year, with debits amounting to \$11,237. Securities held in trust in connection with these accounts amounted to \$617,300, and are recorded as a contra account under the asset category "securities held in trust".

- L-14 Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of crown companies and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada imme-

diately following return and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto. During the current fiscal year contributions amounted to \$905,699 and payments were \$775,493.

- L-15 The Public Service Death Benefit Account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act. A statement of the transactions in the account during the current fiscal year is shown as an appendix to section 26 of Volume II of this report.

- L-16 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government. During 1971-72 gross credits were \$617,179,009 and gross debits were \$118,635,547. A statement of the transactions in the Public Service Superannuation Account during the current fiscal year is shown as an appendix to section 26 of Volume II of this report.

- L-17 This account was established under authority of Chap. 43 of the Supplementary Retirement Benefits Act to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the consolidated revenue fund. The balance in the account at March 31, 1972 was \$13,735,513.

- L-18 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each contributor, the offsetting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

- L-19 This account is maintained in connection with the provision of the Returned Soldiers' Insurance Act, which relates to life insurance for veterans of World War I. The account was credited with the amount received as premiums and an amount of \$313,202 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1971 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933. Gross debits amounted to \$1,056,596 and gross credits were \$356,358.

- L-20 This account is maintained in connection with the provisions of the Veterans' Insurance Act, which relates to life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of \$1,053,076 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1971 and debited with disbursements for death benefits and cash surrender value. The final date on which application for this insurance might be received was October 31, 1968. Gross debits amounted to \$2,245,955 and gross credits were \$2,677,235.

- L-21 This fund was established under authority of P.C. 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale. There were fire losses of \$13,300 during the fiscal year 1971-72.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Concluded

L-22 The Veterans' Land Act provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as one eighth of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account. Gross credits amounted to \$156.

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts

M-1 This account was established under Department of Agriculture vote 17b, Appropriation Act No. 1, 1970, to establish a reserve in the amount of \$100,000,000 from which payments may be made in the fiscal year 1970-71 for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit book-holder, in accordance with terms and conditions approved by the Governor in Council to farmers, including such payments to members of the Senate or the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act; to provide that the establishment of the reserve shall be recorded in the Accounts of Canada as a transaction of the 1969-70 fiscal year; to authorize commitments not exceeding \$8,000,000 for related payments in the fiscal year 1971-72 to farmers, including such payments to members of the Senate and the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, in respect of such acreage as may be further prescribed by the Governor in Council and in respect of which payments were made in the fiscal year 1970-71 from the reserve established by this vote.

The purposes of Agriculture vote 17b, Appropriation Act No. 1, 1970 were extended by Agriculture vote 15c Appropriation Act No. 1, 1971 to include the authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture vote 17b, Appropriation Act No. 1, 1970, at rates on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.

Payments charged to the reserve during the current fiscal year amounted to \$15,484,947.

M-2 This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, and was extended by vote 35b, Appropriation Act No. 1, 1970, vote 20, Appropriation Act No. 3, 1970 and vote 20a, Appropriation Act No. 4, 1970 to provide for payment of economic, technical and educational assistance to

developing countries; for social development assistance and for expenses directly related to the provision of incentives for Canadian private investment in developing countries; and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council, and to authorize payment, subject to approval of the Treasury Board, of living, clothing, transportation and medical expenses of persons from developing countries who have completed a program of education or training under Canada's development assistance program and who, following such completion, are unable, for political reasons, to return to their homelands, such payment to be limited to a period not exceeding one year from completion of the said program of education or training

This authority was further extended by the following parliamentary appropriations:

Votes 20, 20a and 20b Canadian International Development Agency—The grants listed in the Estimates and contributions..... \$ 226,971,000

An amount of \$74,828,700 was transferred to this account under authority of the vote for "International Development Assistance" of Canadian International Development Agency vote 20. During the fiscal year expenditures amounted to \$66,184,260 resulting in an undisbursed balance of \$91,243,357 as at March 31, 1972, an increase of \$8,644,440 from the balance outstanding at the end of the previous fiscal year.

A statement of the transactions in the account is included as an appendix to section 6 in Volume II of this report.

M-3 Section 11 of the National Defence Act provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any materiel that has not been declared surplus and that is not immediately required for the use of the Canadian forces or the Defence Research Board or for any other purposes under this act, for sale to such countries on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the consolidated revenue fund and, subject to the approval of the Governor in Council, shall be used for the procurement of materiel; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence. There were no transactions in the account during 1971-72.

M-4 This account was established in the fiscal year 1965-66 under authority of Department of National Defence vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment; and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5,000,000. Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding \$5,000,000, \$10,000,000 and \$10,000,000, respectively, to be credited to this account; vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts be credited to this account. Expenditures

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Continued

during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were \$14,127,242 which includes revenues from the sale of surplus materials, supplies and equipment in the amount of \$7,860,327 and \$6,212,993 from the sale of surplus buildings, works and land of which \$8,695 is applicable to 1965-66, \$44,813 to 1967-68, \$72,901 to 1968-69, \$38,637 to 1969-70, \$1,991,940 to 1970-71 and \$4,056,007 to 1971-72. Gross debits for fiscal year were \$24,378,000 representing expenditures for construction, equipment and operations and maintenance.

M-5 This fund was established under authority of section 10 of the Centennial of Canadian Confederation Act, which made provision to credit thereto amounts appropriated by Parliament for the purposes of the fund. Payments from the fund were for the purpose of making grants to any province or organization, the objects of which were similar to the objects of the commission, for the observance of the Centennial of Confederation of Canada.

The fund was established by Privy Council vote 55, Special Appropriation Act 1963, in the amount of \$1,000,000 and was subsequently increased to \$42,235,001 by Privy Council vote 55, Appropriation Act No. 5, 1963, Privy Council votes 30 and 30a, Appropriation Acts Nos. 1 and 6, 1964, respectively, Secretary of State vote 35, Appropriation Act No. 1, 1965, Secretary of State vote 45, Appropriation Act No. 9, 1966 and by Secretary of State votes 45 and 45a, Appropriation Act No. 7, 1967.

Payments out of the fund during this year amounted to \$7,897.

M-6 Section 12(1) of the National Library Act provides for a special account in the consolidated revenue fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1971-72 an amount of \$496,000 provided through Secretary of State votes 95 and 95b was credited thereto. Expenditures during 1971-72 for acquisition of books, including costs in connection therewith, were \$306,354.

M-7 Section 10(1) of the National Museums Act chap. N-12, R.S. of Canada 1970, provides for an account in the consolidated revenue fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the corporation of objects for the collections of the corporation, moneys received by the corporation from the sale of objects forming part of the collections of the corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the corporation, including any costs in connection therewith. Amounts of \$2,441,486 were credited to the account with expenditures amounting to \$1,376,902. (See appendix to section 22 in Volume II of this report.)

M-8 This fund was established under authority of section 202 of the Railway Act, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of crossings shall be placed to the credit of a special account to be known as the Railway Grade Crossing Fund".

The sums are to be applied by the Canadian Transport Commission solely towards the cost, not including maintenance and operation, of work actually done in respect of existing crossings at rail level; of reconstruction and improvement of grade separations at grade crossings in existence on June 28, 1955, and of placing reflective markings on the sides of railway cars.

The total amount that may be applied effective April 1, 1970 towards the cost of (a) placing reflective markings on the sides of railway cars shall not exceed 80 per cent of such cost; (b) in the case of a crossing at rail level the aggregate of 80 per cent of the cost (except for relocation of a public utility plant that is part of the work) or \$500,000 for any one crossing whichever is the lesser and 80 per cent of the cost of such relocation; and (c) in the case of reconstruction and improvement of a grade separation, the aggregate of 50 per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or \$250,000 for any one crossing, whichever is the lesser, and 50 per cent of the cost of such relocation.

Under the provisions of the act any amount appropriated and credited to the fund in each fiscal year is to be applied towards the cost of work actually done in respect of crossings. Vote 70, Appropriation Act No. 3, 1971 (Canadian Transport Commission) included an amount of \$20,000,000 to be credited to the Railway Grade Crossing Fund in the fiscal year 1971-72.

During the current year the fund was credited with a sum of \$20,000,000 and debited with expenditures amounting to \$16,979,104. Outstanding commitments as at March 31, 1972 amounted to \$45,565,194.

M-9 This account records the undisbursed balances of appropriations in respect of vote 5b, Appropriation Act No. 1, 1969, from which payments may be made in respect of salary increases for persons employed in the public service payable with respect to the 1968-69 and previous fiscal years, vote 5a, Appropriation Act No. 4, 1969, from which payments may be made in respect of salary increases for persons employed in the public service with respect to the 1969-70 and previous fiscal years and votes 5 and 5a, Appropriation Acts Nos. 3 and 4, 1970, respectively, with respect to the 1970-71 and previous fiscal years.

The unexpended balance at the close of the 1971-72 fiscal year was \$37,638,266.

M-10 This account was established by the following parliamentary appropriations:

Vote 5 Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Investments Act, authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations and to authorize expenditures during the period ending April 30, 1972 in respect of salary increases

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Concluded

for persons employed in the Public Service payable with respect to 1971-72 and previous fiscal years, to establish as a reserve the unexpended balance of this vote from which payments may be made in respect of the aforesaid salary increases and to provide that such expenditures shall be recorded in the Accounts of Canada as a transaction of the 1971-72 fiscal year..... \$ 75,000,000

The authority was amended as follows:

Vote 5b Government Contingencies—To delete the words “and to authorize expenditures during the period ending April 30, 1972 in respect of salary increases for persons employed in the Public Service payable with respect to 1971-72 and previous fiscal years, to establish as a reserve the unexpended balance of this vote from which payments may be made in respect of the aforesaid salary increases and to provide that such expenditures shall be recorded in the Accounts of Canada as a transaction of the 1971-72 fiscal year” contained in Treasury Board Vote 5, Appropriation Act No. 3, 1971..... \$ 1

M-11 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1972, \$178,715,500 has been credited to the fund, including \$33,500,000 credited in the current year and charged to Department of Urban Affairs and Housing vote 20. Advances made to the commission out of the fund to date were \$166,715,500, including \$35,000,000 in the current year, leaving a balance of \$12,000,000 at March 31, 1972.

The authority was further extended by the following parliamentary appropriation:

Vote 20b National Capital Commission—Payment to the National Capital Fund.....\$ 20,000,000

The full amount of \$20,000,000 was advanced during 1971-72.

SCHEDULE N

Provision for Compound Interest on Canada Savings Bonds

N-1 This account records the estimated amount of the prorated provision to March 31, 1972 for the special compound interest feature applicable to certain Canada savings bonds.

SCHEDULE O

Deferred Credits

O-1 This is the offsetting credit for an amount included in the asset account “loans to, and investments in, crown corporations”.

O-2 This is the offsetting credit to the asset account “United Kingdom, deferred interest, United Kingdom Financial Agreement Act” recorded in “loans to national governments”.

O-3 This is the offsetting credit for an amount included in the asset account “advances, loans and investments—domestic—miscellaneous”.

O-4 This account records the unamortized premiums on loans. During the current fiscal year debits to this account were \$329,170 which were used to reduce the interest on the public debt. Credits amounting to \$187,000 were charged to this account in respect of Loan F59, maturing December 1, 1974. The residual in this account represents the balance to be credited to interest on public debt in future years.

O-5 This is the offsetting credit for amounts included in the asset account under “loans to, and investments in, crown corporations”.

O-6 This is the offsetting credit for amounts in the asset accounts “advances, loans and investments—domestic—loans to provinces”.

O-7 Renfrew Aircraft and Engineering Company Limited—This account was set up to record the deferred revenue from the sale of crown-owned land and buildings as shown in active assets under “advances, loans and investments—domestic—miscellaneous”. As a payment is received and credited to the active asset, an entry is made to charge this account and to credit non-tax revenue—proceeds from sales.

O-8 This account was set up to record the deferred revenue from the government equity in the agency account of Crown Assets Disposal Corporation as shown in active assets under “advances, loans and investments—domestic—miscellaneous”. Gross credits amounted to \$20,441,035 and gross debits to \$26,838,279.

O-9 This account reflects an offsetting credit to asset account for deferred interest for The St. Lawrence Seaway Authority recorded in “loans to, and investments in, crown corporations”.

SCHEDULE P

Suspense Accounts

P-1 Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications for the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary votes concerned or are returned to the depositor on final accountability and at such time as the services are completed.

Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.

P-2 Hog and lamb premium warrants which remain undelivered for a certain period subsequent to issue are credited to this account pending claims therefor.

In 1971-72 an amount of \$6,339 was transferred to Department of Finance non-tax revenue—miscellaneous, representing unclaimed warrants for 10 years or more.

P-3 Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

P-4 Deposits made in connection with applications for private commercial broadcasting station licences are credited to

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE P—Continued

this account pending issuance of the licence or the rejection of the application.

The deposits are either transferred to non-tax revenue—privileges, licences and permits, as a payment on account of a licence fee or are returned to the applicant. The account was credited with \$15,325 in the current year and debits amounted to \$22,982.

P-5 Credits to this account represent incomplete subscriptions to victory loans 1917 to 1919 inclusive and 1941 to 1945 inclusive and to Canada savings bonds 1946 to 1969 inclusive.

P-6 Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

P-7 All cheques except those drawn against asset and liability accounts, which remain undelivered for a certain period subsequent to date of issue, are credited to this account pending claims therefor. In 1971-72 an amount of \$50,193 representing cheques unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.

P-8 The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts on government accounts. These drafts which cannot be identified are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information. In 1971-72 nothing was transferred to revenue in respect of unclaimed drafts.

P-9 To this account is credited the value of war savings certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified disbursements are made.

P-10 When called, bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.

P-11 This account was established to facilitate the administration of those assets and liabilities of the 1967 Corporation of World Exhibitions which in accordance with section 6 of the Expo Winding-up Act were to be disposed of by the Minister of Industry, Trade and Commerce.

P-12 Repayment of defalcation are credited to this account pending transmission to public officers guarantee account. T. B. 681,435, dated June 28, 1968. There were no transactions during the year in this account.

P-13 This account is used to record instalment payments of arrears of domestic excise taxes and penalties held by the department until the full amount has been collected or the case has been otherwise disposed of, and of customs duty and excise taxes on importations found on investigation to be properly payable, and held to be applied on amending entries, or to be taken into account by seizure on completion

of the investigations. Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.

P-14 This account represented a balance of \$29,500 deposited by private companies for the rental of space in exhibits, and a balance of \$27,938 deposited by government departments and agencies for the provision of exhibits and displays by Exposition Branch, Information Canada. During the year disbursements were \$57,438 resulting in a nil balance at March 31, 1972.

P-15 This account records transactions in respect of overtime wages.

P-16 To this account were credited all moneys collected by the Department of Transport, east coast and west coast radio services and Edmonton-Whitehorse circuit for radio messages. The collections are subsequently apportioned between this department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the department were transferred to revenue. The account was credited with \$235,299 during the current year and debits amounted to \$236,059. The amount of \$10 will be transferred to revenue in the fiscal year 1972-73.

SCHEDULE Q

Unmatured Debt

Q-1 Perpetual loan subject to redemption at the option of the government, as a whole or in part, at 100 and interest on 60 days notice on September 15, 1966 or at any time thereafter.

Q-2 Conversion loan subject to redemption at the option of the government on 60 days notice on September 15, 1996 or at any time thereafter.

Q-3 Conversion loan—non-callable. Decrease was due to cancellation \$350,000,000.

Q-4 Conversion loan. Non-callable.

Q-5 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1971-72.

Q-6 Non-callable but redeemable on demand at any time with accrued interest. Redemptions were \$1,512,950; balance of \$32,153,950 matured November 1, 1971.

Q-7 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1971-72 was \$968,850; redemptions were \$265,195,550.

Q-8 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1972 represents net issue from November 1, 1971 to March 31, 1972.

Q-9 Subject to redemption at the option of the government on 60 days notice on January 15, 1975 or at any time thereafter.

Q-10 Subject to redemption at the option of the government on 60 days notice on June 1, 1974 or at any time thereafter.

Q-11 Non-callable.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE P—Continued

- Q-12 Matured June 1, 1971.
- Q-13 Matured April 1, 1971.
- Q-14 Non-callable. May be exchanged on or before December 1, 1972 for 6½% bonds maturing December 1, 1994, series F23.
- Q-15 Non-callable. The increase was due to a new issue of \$75,000,000 for cash.
- Q-16 Matured December 15, 1971.
- Q-17 Matured October 1, 1971.
- Q-18 Non-callable. May be exchanged only during the six-month period commencing April 1, 1973 and ending September 30, 1973 for 7½% bonds dated April 1, 1974 and maturing April 1, 1984.
- Q-19 Non-callable. May be exchanged on or before April 1, 1974 for 8% bonds maturing October 1, 1986, series F47. \$122,000 was exchanged for 8% bonds maturing October 1, 1986.
- Q-20 Non-callable. \$122,000 issued in exchange for 8% bonds maturing October 1, 1974, series F46.
- Q-21 Non-callable. The increase was due to a new issue of \$125,000,000 for cash.
- Q-22 Non-callable. May be exchanged only during the six-month period commencing December 15, 1974 and ending June 14, 1975 for 8% bonds dated December 15, 1975 maturing December 15, 1985.
- Q-23 Non-callable. May be converted only during the six-month period commencing August 1, 1975 and ending January 31, 1976 into an equal par value of 5 year 7½% non-callable bonds dated August 1, 1976 and due August 1, 1981.
- Q-24 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance; redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance; and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with section 113 of the Canada Pension Plan Act).
- Q-25 Redeemable on demand subject to 30 days notice at par plus accrued interest.
- Q-26 Subject to proviso that neither Canada nor the noteholders will be entitled to call for an earlier redemption of the notes save that if Canada should for more than one month default in the performance of any obligations arising from this issue the noteholders may consider their notes due and payable immediately. Notes in the amount of DM 250,000,000 have been converted at DM 3.66=\$1.08108 Can.
- Q-27 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 1, 1953 at 103 per cent; thereafter to and including September 1, 1957 at 102½ per cent; thereafter to and including September 1, 1961 at 102 per cent; thereafter to and including September 1, 1965 at 101½ per cent; thereafter to and including September 1, 1968 at 101 per cent; thereafter to and including September 1, 1971 at 100½ per cent; and thereafter to 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$45,099,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-28 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 15, 1954 at 103½ per cent; thereafter to and including September 15, 1957 at 103 per cent; thereafter to and including September 15, 1960 at 102½ per cent; thereafter to and including September 15, 1963 at 102 per cent; thereafter to and including September 15, 1966 at 101½ per cent; thereafter to and including September 15, 1969 at 101 per cent; thereafter to and including September 15, 1972 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$28,029,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-29 Subject to redemption at the option of the government in whole or in part on 30 days notice on any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102 per cent; thereafter to and including October 15, 1979 at 101½ per cent; thereafter to and including October 15, 1980 at 101 per cent; thereafter to and including October 15, 1981 at 100½ per cent; thereafter to and including October 15, 1982 at 100½ per cent; thereafter to and including October 15, 1983 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. Bonds of this issue shall also be subject to partial redemption at par on each interest payment date, commencing with April 15, 1965. During 1971-72 U.S. \$1,600,000 (\$1,729,728 Can.) was redeemed on the interest dates. The balance of U.S. \$68,800,000 in the account at March 31, 1972 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-30 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof: to and including May 31, 1979 at 102½ per cent; thereafter to and including May 31, 1980 at 102½ per cent; thereafter to and including May 31, 1981 at 101½ per cent; thereafter to and including May 31, 1982 at 101½ per cent; thereafter to and including May 31, 1983 at 101 per cent; thereafter to and including May 31, 1984 at 100½ per cent; thereafter to and including May 31, 1985 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date fixed for redemption. Securities in the amount of U.S. \$100,000,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-31 Balance at March 31, 1972 consisted of \$2,355,000,000 in three-month bills, \$1,075,000,000 in six-month bills and \$400,000,000 in 364-day bills.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Concluded

SCHEDULE Q—Concluded

Contingent Liabilities

	Amount of guarantee	Amount outstanding
	\$	\$
Railway securities guaranteed as to principal and interest—		
Canadian National 3½% due February 1, 1974.....	200,000,000	200,000,000
Canadian National 2½% due June 15, 1975 U.S. \$6,000,000 ⁽¹⁾	6,000,000	6,000,000
Canadian National 5% due May 15, 1977....	77,077,000	77,077,000
Canadian National 4% due February 1, 1981.....	300,000,000	300,000,000
Canadian National 5½% due January 1, 1985.....	89,980,000	89,980,000
Canadian National 5% due October 1, 1987.....	143,255,500	143,255,500
Grand Trunk Western Railroad Company..	5,399,500	5,399,500
	821,712,000	821,712,000
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	30,000,000	22,839,000
Insured loans made by approved lenders under the National Housing Act, 1954 ^{(2) (3)}	16,000,000,000	9,225,000,000
Liability for insurance and guarantees under the Export Development Act.....	1,150,000,000	615,191,000
Loans made by chartered banks under the Farm Improvement Loans Act.....	204,114,233	83,033,800
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	3,700,000	2,583,000
Loans made by chartered banks under the Small Businesses Loans Act.....	34,587,707	17,862,707
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁴⁾	535,637,053	485,237,053
Loans made by chartered banks to the Canadian Wheat Board.....	725,000,000	327,048,277
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act.....	1,652,250	1,652,250
Loans made by lenders under the Cape Breton Development Act.....	100,000,000	30,000,000
Loans made by lenders under the General Adjustment Assistance Program.....	250,000,000	17,198,863
	19,856,403,243	11,649,357,950
Loans made by approved lending institutions under National Housing Act prior to 1954..	Unstated	Indeterminate
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾	Unstated	Indeterminate

⁽¹⁾ Liability is subject to exchange rate in effect June 15, 1975.

⁽²⁾ As of December 31, 1971

⁽³⁾ As reported by approved lenders as of December 31, 1971.

⁽⁴⁾ Includes contingent liability in respect of alternative payments to non-participating province.

⁽⁵⁾ As of December 31, 1971, funds totalling \$6,504,237 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1971 rental contracts totalled \$4,288,000.

SECTION 11

PUBLIC ACCOUNTS 1971-72

Supplementary Statements

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Revenues and Expenditures by Fiscal Years from April 1, 1947 to March 31, 1972

Fiscal year ended March 31	Income tax	Excess profits tax	Estate tax ⁽¹⁾	Customs import duties	Excise duties	Excise taxes	Tax on insurance premiums
	\$	\$	\$	\$	\$	\$	\$
1947.....	939,458,244	442,497,443	23,576,071	237,355,397	196,043,816	579,023,601	8,796,539
1948.....	1,059,848,357	227,030,494	30,828,040	293,012,026	196,794,208	640,758,269	3,004,081
1949.....	1,297,999,404	44,791,918	25,549,777	222,975,470	204,651,969	636,137,688	3,338,759
1950.....	1,272,650,191	-1,788,387	29,919,780	225,877,683	220,564,504	571,457,480	3,789,456
1951.....	1,513,135,510	10,140,910	33,599,089	295,721,750	241,046,174	686,768,092	4,228,255
1952.....	2,161,373,408	2,364,909	38,207,985	346,364,563	217,939,983	885,928,304	4,752,919
1953.....	2,473,790,089		38,070,530	389,442,109	241,360,370	841,890,103	12,360,715
1954.....	2,432,603,505		39,137,594	407,312,241	226,732,460	883,356,506	13,756,248
1955.....	2,265,297,267		44,768,028	397,228,330	226,458,438	824,205,245	14,531,384
1956.....	2,279,503,232		66,607,026	481,239,668	249,383,313	902,217,306	15,490,611
1957.....	2,745,199,494		79,709,197	549,074,860	271,443,661	984,232,900	16,686,220
1958.....	2,798,929,195		71,607,758	498,068,539	300,132,512	952,591,227	68,364
1959.....	2,435,262,769		72,535,140	486,508,581	316,744,269	935,114,565	22,602
1960.....	2,782,876,766		88,430,705	525,722,158	335,207,406	1,020,082,208	18,180
1961.....	3,075,961,775		84,879,372	498,698,211	344,944,857	1,011,275,466	16,414
1962.....	3,107,015,319		84,579,383	534,515,544	362,798,655	1,022,204,350	48,316
1963.....	3,056,600,380		87,143,312	644,992,131	381,865,989	1,066,348,544	24,889
1964.....	3,248,530,746		90,671,283	581,441,461	393,326,182	1,219,470,241	90,092
1965.....	3,770,814,462		88,625,641	622,101,883	411,402,145	1,473,692,019	138,249
1966.....	3,919,095,260		108,352,377	685,519,390	445,885,434	1,691,307,019	157,854
1967.....	4,270,666,470		101,105,631	777,585,703	460,980,029	1,829,146,979	169,086
1968.....	4,740,635,053		102,192,358	746,437,351	488,554,309	1,938,140,790	302,581
1969.....	5,529,037,404		112,377,045	761,681,095	509,287,828	1,947,705,831	249,889
1970..... ⁽²⁾	7,422,093,206		100,630,908	818,282,786	518,844,479	2,095,322,916	250,770
1971..... ⁽³⁾	7,739,411,461		119,835,070	814,544,226	561,037,941	2,110,724,087	314,709
1972..... ⁽⁴⁾	8,461,221,584		132,015,952	988,598,886	606,551,387	2,373,117,355	392,358

⁽¹⁾Succession duties prior to 1960.

⁽²⁾Includes \$476,500,000 in respect of the social development tax.

⁽³⁾Includes \$566,250,000 in respect of the social development tax.

⁽⁴⁾Includes \$408,400,000 in respect of the social development tax.

Miscellaneous indirect taxes	Total revenue from taxes	Non-tax revenue	Total revenues	Total expenditures	Deficit	Surplus
\$	\$	\$	\$	\$	\$	\$
910,202	2,427,661,313	580,215,000	3,007,876,313	2,634,227,412		373,648,901
799,919	2,452,075,394	419,670,715	2,871,746,109	2,195,626,454		676,119,655
697,291	2,436,142,276	335,252,799	2,771,395,075	2,175,892,334		595,502,741
646,372	2,323,117,079	257,023,536	2,580,140,615	2,448,615,662		131,524,953
710,119	2,785,349,899	327,186,049	3,112,535,948	2,901,241,697		211,294,251
843,011	3,657,775,082	323,133,570	3,980,908,652	3,732,875,250		248,033,402
679,021	3,997,592,937	363,229,852	4,360,822,789	4,337,275,512		23,547,277
685,899	4,003,584,453	392,735,130	4,396,319,583	4,350,522,378		45,797,205
949,388	3,773,438,080	350,075,220	4,123,513,300	4,275,362,888	151,849,588	
1,280,014	3,995,721,170	404,325,469	4,400,046,639	4,433,127,636	33,080,997	
1,585,439	4,647,931,771	458,609,109	5,106,540,880	4,849,035,298		257,505,582
1,429,787	4,622,827,382	425,960,897	5,048,788,279	5,087,411,011	38,622,732	
1,190,600	4,247,378,526	507,344,163	4,754,722,689	5,364,039,533	609,316,844	
2,515	4,752,339,938	537,411,271	5,289,751,209	5,702,861,053	413,109,844	
491	5,015,776,586	601,903,268	5,617,679,854	5,958,100,946	340,421,092	
3,179	5,111,164,746	618,458,978	5,729,623,724	6,520,645,674	791,021,950	
2,139	5,236,977,384	641,731,494	5,878,708,878	6,570,341,805	691,632,927	
1,777	5,533,531,782	719,672,257	6,253,204,039	6,872,401,519	619,197,480	
1,851	6,366,776,250	813,533,537	7,180,309,787	7,218,274,552	37,964,765	
2,758	6,850,320,092	845,500,112	7,695,820,204	7,734,795,525	38,975,321	
903	7,439,654,801	936,527,043	8,376,181,844	8,797,684,457	421,502,613	
1	8,016,262,443	1,060,327,005	9,076,589,448	9,871,364,117	794,774,669	
	8,986,339,092	1,204,796,702	10,191,135,794	10,767,248,637	576,112,843	
	10,955,425,065	1,368,420,284	12,323,845,349	11,931,289,475		392,555,874
	11,345,867,494	1,457,183,914	12,803,051,408	13,182,143,536	379,092,128	
	12,561,917,522	1,664,640,248	14,226,557,770	14,840,865,151	614,307,381	

Gross and Net Debt of Canada, April 1, 1947 to March 31, 1972

Fiscal year ended March 31 ⁽¹⁾	Total debt	Net recorded assets	Net debt	Increase of net debt	Decrease of net debt
	\$	\$	\$	\$	\$
1947.....	17,698,195,740	4,650,439,192	13,047,756,548		373,648,901
1948.....	17,197,348,981	4,825,712,088	12,371,636,893		676,119,655
1949.....	16,950,403,795	5,174,269,643	11,776,134,152		595,502,741
1950.....	16,750,756,246	5,106,147,047	11,644,609,199		131,524,953
1951.....	16,923,307,028	5,489,992,080	11,433,314,948		211,294,251
1952.....	17,257,668,675	6,072,387,129	11,185,281,546		248,033,402
1953.....	17,918,490,812	6,756,756,543	11,161,734,269		23,547,277
1954.....	17,923,189,502	6,807,252,438	11,115,937,064		45,797,205
1955.....	17,951,491,464	6,688,411,310	11,263,080,154	(1)147,143,090	
1956.....	19,124,232,779	7,843,863,815	11,280,368,964	(1)17,288,810	
1957.....	18,335,797,515	7,328,146,357	11,007,651,158		(1)272,717,806
1958.....	18,418,541,848	7,372,267,958	11,046,273,890	38,622,732	
1959.....	20,246,773,669	8,568,383,809	11,678,389,860	(1)632,115,970	
1960.....	20,986,367,010	8,897,173,007	12,089,194,003	(1)410,804,143	
1961.....	21,602,836,960	9,165,721,865	12,437,115,095	(1)347,921,092	
1962.....	22,907,814,464	9,679,677,419	13,228,137,045	791,021,950	
1963.....	24,799,279,690	10,879,509,718	13,919,769,972	691,632,927	
1964.....	25,923,462,737	10,853,313,285	15,070,149,452	(1)1,150,379,480	
1965.....	26,563,951,145	11,059,478,601	15,504,472,544	(1)434,323,092	
1966.....	27,482,940,350	11,939,492,485	15,543,447,865	38,975,321	
1967.....	30,340,137,314	14,375,186,836	15,964,950,478	421,502,613	
1968.....	32,924,170,009	16,164,444,862	16,759,725,147	794,774,669	
1969.....	35,919,260,883	18,583,422,893	17,335,837,990	576,112,843	
1970.....	38,150,097,231	21,206,815,115	16,943,282,116		392,555,874
1971.....	42,975,825,289	25,653,451,045	17,322,374,244	379,092,128	
1972.....	47,723,635,725	29,786,954,100	17,936,681,625	614,307,381	

⁽¹⁾In calculating the Net Debt the balance in the Consolidated Deficit Account was reduced by adjustments in respect of prior years' transactions as follows: 1954-55, \$4,706,498; 1955-56, \$15,792,187; 1956-57, \$15,212,224; in 1958-59 the Net Debt was increased by an adjustment of \$22,799,126 in respect of prior years' transactions; in 1959-60 the Net Debt was reduced by an adjustment of \$2,305,701 in respect of prior years' transactions; in 1960-61 the Net Debt was increased by an adjustment of \$7,500,000 in respect of prior years' transactions; in 1963-64 the Net Debt was increased by an adjustment of \$531,182,000 in respect of prior years' transactions and in 1964-65 the Net Debt was increased by an adjustment of \$396,358,327 in respect of prior years' transactions.

Return on Investments

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
			per cent	\$	\$
Agriculture					346,567
Canadian Dairy Commission.....	various	various	various		2,131,290
Farm Credit Corporation.....	1 year	various	various	1,200,522,196	71,510,574
Farm Machinery Syndicates Credit Act.....	various	Jan. 1, 1971	various	6,668,009	458,547
					74,446,978
Communications					59
Canadian Overseas Telecommunication Corporation.....	1 year	Mar. 31, 1972	various	40,011,152	2,107,856
					2,107,915
Energy, Mines and Resources					191,770
Atomic Energy of Canada Limited.....	various	various	various	616,514,169	2,335,126
Eldorado Nuclear Limited.....				35,950,000	1,635,043
					4,161,940
Environment					846,986
External Affairs					1,287,828
Canadian International Development Agency.....					605,308
					1,893,136
Finance —					
Airport capital loans.....					7,071,187
Bank of Canada—government's share of profits for the calendar year 1971.....				5,920,000	265,494,348
Canada Deposit Insurance Corporation.....	various	various	various	10,000,000	23,256
Exchange fund—profits for the calendar year 1971.....				5,516,279,053	194,106,717
Interest-bearing deposits with chartered banks.....					46,009,346
International monetary fund income.....				1,141,326,769	5,224,416
Investments held for retirement of unmatured debt.....	various	various	various	15,385,723	643,458
Investments in special United States of America securities—					
Columbia River Treaty.....	1 year	Nov. 1, 1971	various		1,024,156
City of Montreal, share of Expo.....				12,942,000	729,975
Municipal Development and Loan Board.....	various	various	various	254,110,836	14,175,103
Municipal Improvements Assistance Act.....	1 year	various	2	147,603	3,967
Town of Oromocto, New Brunswick.....				1,123,033	65,441
Town of Oromocto Development Corporation.....				955,488	51,928
Ottawa civil service recreational association.....	1 year	Mar. 31, 1971	various	958,827	40,409
Securities investment account.....	various	various	various	56,031,174	894,679
Other.....					1,082,440
National Governments —					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year	Dec. 31, 1971	3	11,535,000	380,655
France.....	1 year	Dec. 31, 1971	3	50,208,000	1,757,280
Netherlands.....	1 year	Apr. 30, 1971	various	22,950,000	895,050
United Kingdom —					
Financial Agreement Act, 1946.....	1 year	Dec. 31, 1971	2	895,774,706	16,891,753
Deferred interest.....	1 year	Dec. 31, 1971	2	101,077,267	3,461,656
France—interim credit—consolidated interest.....	1 year	Dec. 31, 1971	3	492,000	17,220
Province—loans —					
New Brunswick—overpayments to provinces under Federal-Provincial Fiscal Arrangements Act.....	1 year	Mar. 31, 1971	5½		37,245
Quebec —					
Debt account.....					58,944
Quebec share of Expo.....	1 year	Dec. 31, 1970	5.46	14,361,000	1,519,334
Special program.....				70,300,000	2,082,419
Manitoba —					
Treasury bills.....	1 year	July 1, 1971	2½	4,779,709	111,646
Saskatchewan—treasury bills.....	1 year	July 1, 1971	2½	7,556,506	43,378
Alberta—treasury bills.....	1 year	July 1, 1971	2½	3,080,768	61,127
British Columbia—treasury bills.....	1 year	July 1, 1971	2½	5,613,571	122,010
					564,080,543
Indian Affairs and Northern Development —					
Northern Canada Power Commission.....	various	Mar. 31, 1971	various	52,431,661	2,949,178
Northwest Territories.....				47,516,427	2,105,650
Yukon Territory.....				28,814,132	1,748,283
Other.....					392,926
					7,196,038

Return on Investments—Concluded

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
			percent	\$	\$
Industry, Trade and Commerce.....					2,408,307
Contracts of insurance under the Export Development Corporation Act.....				472,354,338	22,026,161
					24,434,468
Labour.....					855
Manpower and Immigration.....					276,080
National Defence.....					1,087,514
National Revenue—Customs and Excise.....					77,471
Post Office.....					12
Regional Economic Expansion.....					680,038
Northern Canada Power Commission—					
Atlantic Provinces Power Development Act.....	various	Mar. 31, 1970	various	219,857,763	14,734,726
Other.....					13,414,764
Secretary of State.....					50,898
Canadian Broadcasting Corporation.....	various	Mar. 31, 1970	various	137,480,219	8,422,640
Public Service Commission.....					36,784
					8,510,322
Solicitor General.....					332,465
Royal Canadian Mounted Police.....					72,159
					404,624
Supply and Services—					
Canadian Government Supply Services revolving fund—net profit.....					698,125
Polymer Corporation Limited.....				30,000,000	500,000
Other.....					2,026,755
					3,224,880
Transport—					
Canadian National Railways (including Air Canada).....	various	various	various	2,590,963,192	50,297,021
Fraser River Harbour Commissioners.....	1 year	Jan. 1, 1970	various	1,814,855	121,173
Hamilton Harbour Commissioners.....				3,150,740	163,593
Lakehead Harbour Commissioners.....				900,329	72,556
Nanaimo Harbour Commissioners.....				279,691	23,077
National Harbours Board—					
Belledune Harbour debentures.....				2,340,875	157,995
Montreal Harbour debentures.....	on account	various	various	194,642,699	1,200,000
Saint John Harbour Bridge Authority.....				15,156,032	1,039,548
Three Rivers Harbour debentures.....	on account	various	various		109,652
Vancouver Harbour debentures.....				50,240,458	41,933
The St. Lawrence Seaway Authority.....				604,628,516	22,161,779
Toronto Harbour Commissioners.....				847,916	57,356
Other.....					1,626,677
					77,072,360
Treasury Board—National Research Council.....					700
Urban Affairs and Housing—					
Central Mortgage and Housing Corporation—					
Interest on debentures.....				5,664,541,664	313,399,312
Profits.....					7,432,105
National Capital Commission.....	1 year	Mar. 31, 1970	various		3,426,536
					324,257,953
Veterans Affairs.....					10,817
Veterans' Land Act fund.....					23,725,454
					23,736,271
					1,133,231,110

⁽¹⁾Balance at March 31, 1972.

Interest on Public Debt 1971-72

	Interest due dates	Period	Rate of interest per cent	Amount of principal ⁽¹⁾ \$	Amount of interest \$
UNMATURED DEBT					
<i>Payable in Canadian Dollars—</i>					
Loans:					
P 1—1936-perpetual.....	Mar. 15—Sept. 15	1 year	3	55,000,000	1,650,000
T 5—1953/58-75/78.....	Jan. 15—July 15	1 year	3½	207,911,500	7,796,682
T 11—1954-74/76.....	June 1—Dec. 1	1 year	3½	247,046,500	8,029,010
T 13—1954-79.....	Apr. 1—Oct. 1	1 year	3½	343,246,500	11,155,513
T 15—1956-96/98 Conversion loan.....	Mar. 15—Sept. 15	1 year	3½	197,045,000	7,389,187
T 28—1958-72 Conversion loan (Partial exchange Aug. 1/71 to F 67).....	Mar. 1—Sept. 1	4 months	4½	350,000,000	35,478,594
T 28—1958-72 Conversion loan.....	Mar. 1—Sept. 1	1 year	4½	717,203,100	
T 29—1958-83 Conversion loan.....	Mar. 1—Sept. 1	1 year	4½	1,992,679,450	89,670,568
T 36—1959-75.....	Apr. 1—Oct. 1	1 year	5½	310,361,000	17,069,855
T 38—1960-76.....	Apr. 1—Oct. 1	1 year	5½	436,198,000	23,990,890
AT14—1962-80.....	Feb. 1—Aug. 1	1 year	5½	104,822,500	5,612,525
AT21—1963-88.....	June 1—Dec. 1	1 year	5	100,000,000	5,000,000
CT 9—1964-88.....	June 1—Dec. 1	1 year	5	50,000,000	2,500,000
CT12—1964/65-90.....	May 1—Nov. 1	1 year	5½	225,000,000	11,812,500
CT15—1964-71 (matured June 1/71).....	June 1—Dec. 1	2 months	5	350,000,000	2,916,667
CT17—1965-73.....	Apr. 1—Oct. 1	1 year	5	275,000,000	13,750,000
CT24—1965-75.....	Apr. 1—Oct. 1	1 year	5½	50,000,000	2,750,000
CT26—1966-80.....	Feb. 1—Aug. 1	1 year	5½	73,831,500	4,060,732
F 3—1966/67-80.....	Feb. 1—Aug. 1	1 year	5½	158,271,000	8,704,905
F 6—1966/67-92.....	Mar. 1—Sept. 1	1 year	5½	225,000,000	12,922,842
F 9—1967-75.....	Apr. 1—Oct. 1	1 year	5½	70,000,000	3,850,000
F 11—1967-73.....	Apr. 1—Oct. 1	1 year	5	200,000,000	10,000,000
F 12—1967-90.....	May 1—Nov. 1	1 year	5½	125,000,000	6,562,500
F 14—1967/71-74.....	June 1—Dec. 1	1 year	5½	100,000,000	8,253,766
F 14—1967/71-74 (issued Aug. 1/71).....	June 1—Dec. 1	8 months	5½	75,000,000	
F 17—1967/68-71 (matured Dec. 15/71).....	June 15—Dec. 15	8½ months	6	285,000,000	12,112,500
F 22—1967-73.....	June 1—Dec. 1	1 year	6½	225,000,000	14,062,500
F 25—1968-73.....	Apr. 1—Oct. 1	1 year	7	475,000,000	33,250,000
F 28—1968-74.....	June 15—Dec. 15	1 year	7	250,000,000	17,494,201
F 31—1968-71 (matured Oct. 1/71).....	Apr. 1—Oct. 1	6 months	6½	200,000,000	6,250,000
F 32—1968-75.....	Apr. 1—Oct. 1	1 year	6½	200,000,000	13,000,000
F 33—1968-95.....	Apr. 1—Oct. 1	1 year	6½	100,000,000	6,500,000
F 37—1969-72.....	Apr. 1—Oct. 1	1 year	7½	235,000,000	17,037,500
F 38—1969-74.....	Apr. 1—Oct. 1	1 year	7½	125,000,000	9,062,500
F 41—1969-78.....	Jan. 1—July 1	1 year	8	125,000,000	10,000,000
F 43—1969-73.....	Feb. 1—Aug. 1	1 year	8	110,000,000	8,800,000
F 45—1969-71 (matured Oct. 1/71).....	Apr. 1—Oct. 1	6 months	8	170,000,000	6,800,000
F 46—1969/70-74 (partial exchange during year to F47).....	Apr. 1—Oct. 1	various	8	122,000	33,988,800
F 46—1969/70-74.....	Apr. 1—Oct. 1	1 year	8	424,828,000	
F 47—1969/70-86 (in exchange for F46 loan).....	Apr. 1—Oct. 1	Various	8	122,000	11,200
F 47—1969/70-86.....	Apr. 1—Oct. 1	1 year	8	50,000	
F 49—1970-71 (matured June 1/71).....	June 1—Dec. 1	2 months	8	75,000,000	1,000,000
F 50—1970-73.....	Feb. 1—Aug. 1	1 year	7	150,000,000	10,500,000
F 51—1970-75.....	Apr. 1—Oct. 1	1 year	7½	225,000,000	16,312,500
F 52—1970-77.....	Mar. 1—Sept. 1	1 year	7	500,000,000	34,776,397
F 53—1970-72.....	Apr. 1—Oct. 1	1 year	6½	215,000,000	13,975,000
F 54—1970-73.....	Jan. 1—July 1	1 year	6½	150,000,000	9,750,000
F 55—1970-75.....	Jan. 1—July 1	1 year	7½	260,000,000	18,850,000
F 56—1970-75.....	June 15—Dec. 15	1 year	7½	450,000,000	32,625,000
F 58—1970-73.....	Jan. 1—July 1	1 year	6½	200,000,000	13,500,000
F 59—1970/71-72 (issued Aug. 1/71).....	June 15—Dec. 15	8 months	5½	125,000,000	9,518,355
F 59—1970/71-72.....	June 15—Dec. 15	1 year	5½	100,000,000	
F 60—1970-74.....	June 15—Dec. 15	1 year	6	200,000,000	12,000,000
F 61—1971-89.....	Aug. 15—Feb. 15	1 year	6½	150,000,000	10,125,000
F 62—1971-74 (issued Apr. 1/71).....	Oct. 1—Apr. 1	1 year	5	100,000,000	15,428,077
F 62—1971-74 (issued June 1/71).....	Oct. 1—Apr. 1	10 months	5	250,000,000	
F 63—1971-76 (issued Apr. 1/71).....	Oct. 1—Apr. 1	1 year	5½	175,000,000	15,675,000
F 63—1971-76 (issued Oct. 1/71).....	Oct. 1—Apr. 1..	6 months	5½	220,000,000	
F 64—1971-80 (issued Apr. 1/71).....	Oct. 1—Apr. 1	1 year	6½	200,000,000	12,500,000
F 65—1971-76 (issued June 1/71).....	Dec. 1—June 1	10 months	5½	125,000,000	5,989,583
F 66—1971-79 (issued June 1/71).....	Dec. 1—June 1	10 months	6½	100,000,000	5,416,667
F 67—1971-75/76 (issued Aug. 1/71 in exchange for loan T 28).....	Feb. 1—Aug. 1	8 months	6½	350,000,000	14,583,338
F 69—1971-73 (issued Oct. 1/71).....	Dec. 1—June 1	6 months	5½	150,000,000	3,941,093

Interest on Public Debt 1971-72—Continued

	Interest due dates	Period	Rate of interest per cent	Amount of principal ⁽¹⁾ \$	Amount of interest \$
UNMATURED DEBT—Concluded					
<i>Payable in Canadian Dollars—Concluded</i>					
<i>Loans—Concluded</i>					
F 70—1971-74 (issued Dec. 15/71).....	June 1—Dec. 1	3½ months	4½	125,000,000	1,549,479
F 71—1971-79 (issued Dec. 15/71).....	June 15—Dec. 15	3½ months	5½	225,000,000	3,773,437
					751,084,863
Canada Savings Bonds:				(3)	
S 13—1958-73.....	various	various	4½	14,094,350	631,346
S 16—1961-71 (matured Nov. 1/71).....	various	various	5	32,153,950	952,456
S 17—1962-76.....	various	various	5½	80,254,400	4,710,475
S 18—1963-75.....	various	various	5 and 5½	51,301,400	2,830,519
S 19—1964-74.....	various	various	5 and 5½	47,853,600	2,641,528
S 20—1965-77.....	various	various	5	45,368,500	2,402,186
CS—Centennial series 1966-79.....	various	various	5½	212,148,200	13,904,518
S 22—1967-80.....	various	various	5½	113,513,700	7,156,241
S 23—1968-82.....	various	various	6½	465,998,800	36,157,823
SR—Special replacement series 1968-78.....	various	various	7	210,428,450	16,899,656
S 24—1969-78.....	various	various	8	4,235,289,850	371,028,654
S 25—1970-81.....	various	various	6½ and 7½	1,757,591,700	135,588,065
S 26—1971-80.....	various	various	5½	2,478,292,050	59,864,515
					654,767,982
Special Non-Marketable Bonds:					
Canada Pension Plan Investment Fund.....	various	various	various	(4)27,361,000	1,729,546
Unemployment Insurance Commission (Re- deemed Apr. to Dec./71).....	various	various	various	315,000,000	13,444,673
					15,174,219
Treasury Bills.....				3,830,000,000	139,387,503
Total Interest on Bonds Payable in Canadian Dollars					1,560,414,567
<i>Payable in West German Marks—</i>					
Loan of 1968-73.....	Dec. 1—June 1	1 year	6½	(5)73,844,250	4,955,344
					4,955,344
<i>Payable in United States Dollars—</i>					
<i>Loans:</i>					
1949—53/74.....	Mar. 1—Sept. 1	1 year	2½	(6)48,755,627	1,250,687
1950—54/75.....	Mar. 15—Sept. 15	1 year	2½	(6)30,301,591	776,579
1962—77/87.....	Apr. 15—Oct. 15	1 year	5	(6)74,378,304	3,481,710
1962—77/87 (Partial redemption April 15/71 and Oct. 15/71).....	Apr. 15—Oct. 15	various	5	(6)1,729,728	
1968—78/88.....	June 1—Dec. 1	1 year	6½	(6)108,108,000	6,928,711
					12,437,687
Total Interest on Unmatured Debt.....					1,577,807,598
OTHER LIABILITIES					
Deposit and trust accounts—					
Army benevolent fund.....	Mar. 31—Sept. 30	1 year	4½	(7)4,313,698	289,915
Burrard dry dock pontoons.....	Mar. 31—Sept. 30	1 year	3	208,317	6,112
Civil Service Insurance minor beneficiaries accounts				5,742	225
Contractors securities.....	various	various	2½	3,122,738	28,520
Crown corporations deposits—					
Atomic Energy of Canada Limited.....	various	various	various	3,000,000	98,166
Crown Assets Disposal Corporation.....	various	various	various	700,000	20,800
Export Development Corporation.....	various	various	various	43,975,579	3,179,128
Federal Court Special Funds.....	various	various	various	354,999	22,787
Royal Canadian Mint.....	various	various	various	347,883	43,558
Foreign claims funds.....	Mar. 31—Sept. 30	various	various	446,624	11,334
Guarantee deposits—					
reserve resources.....	various	various	2½	376,692	9,069
rotating herds.....	various	various	various	72,590	2,059
Indian band funds.....	Mar. 31	1 year	various	29,936,339	1,964,304
Indian compensation funds.....	Mar. 31	1 year	5	269,320	18,613
Indian estates accounts.....	Mar. 31	1 year	3	(7)837,229	21,021

Interest on Public Debt 1971-72—Concluded

	Interest due dates	Period	Rate of interest per cent	Amount of principal ⁽¹⁾ \$	Amount of interest \$
OTHER LIABILITIES—Concluded					
Deposit and trust accounts—Concluded					
Indian rental suspense accounts.....	various	various		512,419	32,437
Indian savings accounts.....	Mar. 31	1 year	2	542,126	15,510
Indian special accounts.....				34,618	4,792
King George V silver jubilee cancer fund for Canada.....	Apr. 1—Oct. 1	1 year	3	(7)76,279	291
Land assurance fund.....	Mar. 31	1 year	3	136,143	2,932
Mackenzie King trust account.....	Mar. 31	1 year	4½	90,780	11,813
National Harbours Board—					
Special Account No. 2.....	Dec. 31	1 year	2½	(7)211,983	885
Special Account No. 3.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year	various	157,658	4,754
Special Account No. 4.....	Dec. 31			21,828,237	1,091,612
National Museums—					
Purchase accounts.....				280,565	31,596
Trust account.....				80,199	2,140
National Second Century Fund of British Columbia				4,614,836	249,922
Post office savings bank.....	various	various	2½	3,565,541	717
R.C.M.P. benefit fund.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year	2½	(7)256,090	2,970
Strathcona trust fund.....	May 15—Nov. 15	1 year	various	500,000	14,107
Trust fund proportion of common school fund—					
Ontario.....	Jan. 1—July 1	1 year	5	} (8)2,677,771 {	72,633
Quebec.....	Jan. 1—July 1	1 year	5		61,255
Veterans administration and welfare trust fund.....	Mar. 31	1 year	2½	365,898	815
War claims fund—					
World War 1.....				246,992	7,376
World War 2.....	Mar. 31	1 year	2	1,294,578	40,073
					7,364,241
Annuity, insurance and pension accounts—					
Annuities agents pension account.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year	4	140,156	6,055
Canada pension plan account.....	various	various	various	4,778,458,561	2,998,025
Canadian forces superannuation account.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year		3,960,092,072	147,479,215
Death benefit accounts—					
Public service.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year	4	24,560,523	886,631
Regular forces.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year	4	22,091,567	866,503
Government annuities.....	Mar. 31	various		1,303,789,904	50,777,127
Members of Parliament retiring allowances account	various	1 year	4	5,410,670	283,025
Pilots pension funds—Saint John.....	Mar. 31	1 year	3	(7)481,504	795
Public service superannuation account.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year		4,488,549,951	163,707,472
Retirement fund.....	various	various	4	36,401	84
R.C.M.P. dependents pension account.....	Mar. 31	1 year	4	8,516,914	333,026
R.C.M.P. superannuation account.....	June 30—Sept. 30 Dec. 31—Mar. 31	1 year		223,657,502	8,325,915
Supplementary retirement benefit account.....				13,735,513	496,002
Unemployment insurance—					
Operating balances.....					972,368
Government contribution.....					704,941
Cash deposits.....					574,185
					378,411,369
Total Interest on Other Liabilities.....					385,775,610
Total Interest on Public Debt.....					1,963,583,208

(1) These are the principal amounts outstanding at March 31, 1972 for all items except those which matured or were exchanged during the year.

(2) Net amount after deduction of amortization charges on premiums.

(3) Canada Savings Bonds are payable on demand at par and accrued interest.

(4) Bonds are redeemable in whole or in part before maturity at the option of the Canada pension plan investment fund at par plus accrued interest.

(5) Converted at West German Marks 3.66 = \$1.08108 Canadian.

(6) Converted at U.S. Dollars \$1.00 = \$1.08108 Canadian.

(7) Does not include amounts invested in bonds.

(8) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

Amortization of Bond Discount and Commission Account

Loans			Unamortized balance at March 31, 1971	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1971-72	Amount ⁽²⁾ amortized in 1971-72	Unamortized balance at March 31, 1972
			\$	\$	\$	\$	\$
T 5	1953-78	3½%	1,445,541			385,478	1,060,063
T 11	1954-76	3½%	639,271			201,875	437,396
T 13	1954-79	3½%	749,100			88,130	660,970
T 15	1956-98	3½%	4,026,558			158,162	3,868,396
T 28	1958-72	4½%	1,197,342		(3) - 300,285	660,392	236,665
T 29	1958-83	4½%	12,262,618			987,594	11,275,024
T 36	1959-75	5½%	556,008			123,557	432,451
T 38	1960-76	5½%	352,178			70,436	281,742
AT 14	1962-80	5½%	1,397,291			149,710	1,247,581
N.Y.	1962-87	5% payable in U.S. dollars.....	60,062			9,181	50,881
AT 21	1963-88	5%	1,201,667			70,000	1,131,667
CT 9	1964-88	5%	1,586,377			92,411	1,493,966
CT 12	1964-90	5½%	3,363,831			176,271	3,187,560
CT 15	1964-71	5%	16,376			16,376	
CT 17	1965-73	5%	145,806			58,322	87,484
CT 24	1965-75	5½%	87,168			19,370	67,798
CT 26	1966-80	5½%	219,322			23,499	195,823
F 3	1966-80	5½%	2,767,454			296,512	2,470,942
F 6	1966-92	5½%	4,487,880			209,550	4,278,330
CS	1966-79	5-6%	2,477,481			2,477,481	
F 9	1967-75	5½%	597,998			132,888	465,110
F 11	1967-73	5%	1,084,923			433,970	650,953
F 12	1967-90	5½%	3,657,717			191,671	3,466,046
F 14	1967-74	5½%	553,426		1,281,162	407,166	1,427,422
F 17	1967-71	6%	716,646			716,646	
S 22	1967-80	5½-6%	4,059,030			2,563,598	1,495,432
F 22	1967-73	6½%	828,257			310,596	517,661
F 25	1968-73	7%	1,422,087			711,043	711,044
Special replacement series 1968-78 6-7%.....			2,659,579			1,276,598	1,382,981
Germany 1968-73 6½% payable in West German marks.....			512,387			236,486	275,901
N.Y.	1968-88	6½% payable in U.S. dollars.....	870,991			121,533	749,458
F 28	1968-74	7%	1,871,552			583,341	1,288,211
F 31	1968-71	6½%	37,415			37,415	
F 32	1968-75	6½%	940,065			235,017	705,048
F 33	1968-95	6½%	1,748,263			71,357	1,676,906
S 23	1968-82	5½-7%	15,522,588			6,008,744	9,513,844
F 37	1969-72	7½%	198,068			198,068	
F 38	1969-74	7½%	227,325			75,775	151,550
F 41	1969-78	8%	251,744			34,723	217,021
F 43	1969-73	8%	123,997			67,635	56,362
F 45	1969-71	8%	130,949			130,949	
F 46	1969-74	8%	1,757,814			502,233	1,255,581
S 24	1969-78	7-8½%	32,370,614		-2,082	9,031,578	23,336,954
F 49	1970-71	8%	17,536			17,536	
S 25	1970-81	6½-8%	16,503,986		-11,100	3,598,174	12,894,712
F 50	1970-73	7%	323,962			176,707	147,255
F 51	1970-75	7½%	1,674,724			418,681	1,256,043
F 52	1970-77	7%	1,422,919			221,753	1,201,166
F 53	1970-72	6½%	339,798			339,798	
F 54	1970-73	6½%	847,346			376,599	470,747
F 55	1970-75	7½%	2,933,048			690,129	2,242,919
F 56	1970-75	7½%	1,629,289			346,043	1,283,246
F 58	1970-73	6½%	229,144			101,842	127,302
F 59	1970-72	5½%	254,782		86,935	191,291	150,426
F 60	1970-74	6%	848,324			264,412	583,912
F 61	1971-89	6½%	2,419,791			135,373	2,284,418
F 62	1971-74	5%		1,444,908		429,918	1,014,990
F 63	1971-76	5½%		5,179,175		572,502	4,606,673
F 64	1971-80	6½%		2,865,975		318,442	2,547,533
F 65	1971-76	5½%		1,689,530		281,588	1,407,942
F 66	1971-79	6½%		1,410,719		146,950	1,263,769
F 67	1971-76	6½%		957,015		127,602	829,413

Amortization of Bond Discount and Commission Account—*Concluded*

Loans			Unamortized balance at March 31, 1971	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1971-72	Amount ⁽²⁾ amortized in 1971-72	Unamortized balance at March 31, 1972
			\$	\$	\$	\$	\$
F 69	1971-73	5½%.....		125,128		28,876	96,252
F 70	1971-74	4½%.....		523,890		51,651	472,239
F 71	1971-79	5½%.....		2,389,720		87,125	2,302,595
S 26	1971-80	5½-7½%.....		(4)22,700,255		1,890,000	20,810,255
			140,627,415	39,286,315	1,054,630	41,166,329	139,802,031
Treasury Bills.....			34,516,517	(5)29,106,603		34,516,517	29,106,603
			175,143,932	68,392,918	1,054,630	75,682,846	168,908,634

⁽¹⁾ Adjustments due to cancellations and additional issues of existing loans.

⁽²⁾ In the case of general loans, costs are amortized during the period from the date of issue to the earliest call date, if one is specified, otherwise to the date of maturity of the loan; in the case of Canada savings bonds which are redeemable at any time on demand, costs are amortized over a period of five years from the date of issue.

⁽³⁾ This amount of \$300,285 is additional amortization for 1971-72 due to the cancellation of \$350,000,000 T 28 loan which was exchanged for F 67 loan on August 1, 1971.

⁽⁴⁾ Preliminary figures.

⁽⁵⁾ That portion of Treasury Bills discounts which is chargeable to Interest on Public Debt and which is applicable to the fiscal year following the year of issue is recorded temporarily in this account until charged to Interest on Public Debt.

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1972

	Original amount of grant, contri- bution, loan or guarantee	Amount repaid, transferred or discharged	Amount written off	Amount outstanding in public accounts as at March 31, 1972	Guarantees outstanding as at March 31, 1972
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PRE-DECESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
<i>Land grants</i> (number of acres).....	5,728,192				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 127,255,778		\$ 127,255,778		
Capital and construction expenditures.....	428,396,780			(1)\$428,396,780	
Deficits and operating expenditures*.....	1,271,121,590		1,248,818,331	22,303,259	
Total.....	1,826,774,148		1,376,074,109	450,700,039	
<i>Loans and advances—</i>					
Loans for capital expenditures and deficits.....	(2)733,592,152	(3)359,769,032	(4)373,823,120		
Loans for betterment of, and repairs to, railway equipment.....	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	91,872,556	91,872,556			
Loans and advances including loans made in connection with government's relief program(5).....	5,107,968,727	3,752,376,724		(6)1,355,592,003	
Total.....	5,934,617,028	4,205,201,905	373,823,120	1,355,592,003	
<i>Stock acquired—</i>					
1,000,000 shares of no par value.....	(7)18,000,000			18,000,000	
5,000,000 shares of no par value.....	378,518,135		(8)36,555,118	341,963,017	
	396,518,135		36,555,118	(9)359,963,017	
1,204,060,050 shares of 4% preferred stock.....	1,235,180,591			(6)1,235,180,591	
Total.....	1,631,698,726		36,555,118	1,595,143,608	
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	2,466,001,923	1,644,300,148			821,701,775
Loans guaranteed as to interest only by government	216,207,142	216,207,142			
Total.....	2,682,209,065	1,860,507,290			(10)821,701,775
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
<i>Land grants</i> (number of acres).....	32,848,477				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 24,175,758		24,175,758		
Capital and construction expenditures.....	63,452,118			63,452,118	
Operating expenditures.....	—98,510		—98,510		
Total.....	87,529,366		24,077,248	(11)63,452,118	
<i>Loans and advances—</i>					
Loans for capital expenditures and to assure dividends during construction.....	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equipment.....	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	15,681,490	15,681,490			
Temporary loans and advances including loans made in connection with government's relief program.....	8,501,922	8,501,922			
Total.....	54,918,924	54,918,924			
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	75,000,000	75,000,000			
<i>Sundry assistance.....</i>	2,383,043		2,383,043		

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1972

—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures	OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
Albert Southern Railway, New Brunswick.....	\$ 50,460		L'Assomption Railway, Quebec.....	\$ 11,200	
Algoma Central and Hudson Bay Railway.....	2,048,704		Leamington and St. Clair Railway.....	51,200	
Brantford, Waterloo and Lake Erie Railway.....	57,600		Maritime Coal and Railway Company	3,200	
Bruce Mines and Algoma Railway.....	53,920		Minudie Coal Company, Nova Scotia..	18,544	
Canada and Gulf Terminal Railway....	210,054		Napierville Junction Railway.....	173,440	
Canada Central Railway—			North Railway.....		\$ 250,000
Peace River Bridge.....		\$ 175,000	North Shore Railway Company, Beersville Coal and Railway Company.....	27,616	
Central Railway of Canada, Quebec....	30,145		Northern New Brunswick and Seaboard Railway Company.....	108,160	
Colchester Coal and Railway Company	12,800		Ottawa and New York Railway.....	262,384	
Cumberland Railway and Coal Company, Nova Scotia.....	39,850		Pacific Great Eastern Railway.....	2,478,500	
Dominion Coal Company, Nova Scotia	87,808		Phillipsburg Junction and Quarry Company.....	23,712	
Edmonton, Dunvegan and British Columbia Railway.....	338,382		Pontiac and Renfrew Railway.....	13,600	
Erie and Huron Railway.....	96,000		Port Nelson Terminal.....		6,240,096
Ha Ha Bay Railway Company, Quebec	231,462		Quebec, Montmorency and Charlevoix Railway.....	96,000	
Harvey Branch Railway, New Brunswick.....	5,554		Schomberg and Aurora Railway.....	46,144	
Residue of cost of steamer <i>Sheba</i>		78,611	St. Lawrence and Adirondack Railway	149,482	
Joggins Railway, Nova Scotia.....	37,500		St. Louis Richibucto Railway.....	22,400	
Klondyke Mines Railway.....	197,184		Temiskaming and Northern Ontario Railway.....	2,134,080	
Lake Erie, Essex and Detroit Railway..	118,400				
Lake Erie and Detroit River Railway..	357,451		Total—Other Railways.....	9,592,936	(12)6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

(1) See items referred to in footnote (1) Statement of Net Debt in this section.

(2) As at the implementation of the Capital Revision Act, 1937.

(3) Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

(4) Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

(5) Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

(6) Loans to, and investments in, Canadian National Railways (see Schedule F).

(7) These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at \$18,000,000.

(8) Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

(9) See item referred to in footnote (5) Statement of Net Debt in this section.

(10) See Statement of Contingent Liabilities.

(11) See items referred to in footnote (3) Statement of Net Debt in this section.

(12) See items referred to in footnote (2) Statement of Net Debt in this section.

Net Debt

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1972

	\$		\$
CAPITAL EXPENDITURE—		Public Works (Railways)— <i>Concluded</i>	
Public Works (Canals)—		Department of Transport— <i>Concluded</i>	
Department of Public Works—		Prince Edward Island Car Ferry and Terminals.....	
Burlington Bay Canal.....	308,328	Residue of capital cost of S.S. <i>Charlotte-town</i>	13,069,726
Lake St. Peter.....	1,164,235	Construction of new car ferry.....	1,194,145
Department of Transport—		S.S. <i>Scoria 2</i>	7,032,720
Chambly Canal, River Richelieu.....	579,715	Residue of capital cost of steamers <i>Drummond</i> and <i>McKee</i>	348,948
Lachine Canal.....	10,526,202	Straits of Canso.....	851,853
Murray Canal.....	1,248,947	Hillsborough Bridge.....	6,994,146
Ottawa Works.....	6,871,215		1,532,233
Quebec Canal.....	34,842		482,959,472
Rideau Canal.....	143,108		
Sault Ste. Marie Canals.....	4,935,810	Public Works (Miscellaneous)—	
St. Anne's Lock—Railway Bridge Ile Perrot.....	150,000	Department of Defence Production—	
St. Lawrence Canals.....	34,111,409	Plant at Rivière du Loup.....	
St. Lawrence Ship Canal.....	133,897		135,209
St. Ours Locks.....	614,426	Department of National Defence—	
St. Peters Canal.....	492,024	Military magazine danger zone.....	
Tay River Navigation.....	476,129		4,010
Trent Canal Improvements.....	559,068	Department of Public Works—	
Trent River Navigation.....	19,079,651	Bare Point Breakwater.....	
Welland Canal.....	27,244,916	Burlington Channel Improvements.....	217,996
Welland Ship Canal.....	130,716,890	Canadian Building, London, England.....	1,392,490
Miscellaneous.....	125	Canadian Building, Tokyo, Japan.....	1,539,073
	239,390,937	Canadian Legation Building, Tokyo, Japan.....	200,000
		Canadian Legation Building and Site, Washington, D.C.....	477,754
Public Works (Railways)—		Cape Tormentine Harbour.....	95,000
Department of Transport—		Esquimalt Graving Dock.....	7,799,761
Canadian Government Railways—		Georgian Bay to Montreal Waterway Survey.....	918,797
Canadian Government Railways.....	64,973,475 ⁽¹⁾	Government Buildings, Ottawa.....	35,260,968
Cape Breton Railway.....	104,521 ⁽¹⁾	Halifax Elevator Site.....	86,512
Caraquet and Gulf Shore Railway.....	209,950 ⁽¹⁾	Halifax Harbour Improvements.....	13,025,454
Elgin and Havelock Railway.....	33,530 ⁽¹⁾	Kingston Graving Dock.....	556,589
Hudson Bay Railway.....	34,682,535 ⁽¹⁾	Land and Cable Telegraph Line.....	348,321
Intercolonial Railway.....	109,826,449 ⁽¹⁾	Levis Graving Dock.....	971,593
International Railway of New Brunswick.....	2,681,377 ⁽¹⁾	Miscellaneous Sites for Government	
Lotbiniere and Megantic Railway.....	336,875 ⁽¹⁾	Buildings.....	
National Transcontinental Railway.....	160,994,649 ⁽¹⁾	Miscellaneous Wharves.....	208,012
New Brunswick and Prince Edward Island Railway.....	361,541 ⁽¹⁾	Montreal Harbour Improvements.....	1,223,857
Newfoundland Railway.....	25,080 ⁽¹⁾	Montreal Harbour Improvements.....	1,060,343
Northwest Communication System.....	17,884,025 ⁽¹⁾	New public buildings for Petitcodiac, N.B.....	1
Prince Edward Island Railway.....	6,797,222 ⁽¹⁾	Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581
Quebec Bridge.....	21,706,664 ⁽¹⁾	Port Arthur and Fort William and River Kamistikwia Improvements.....	16,249,020
Quebec and Saguenay Railway.....	7,120,896 ⁽¹⁾	Port Colborne Harbour.....	904,459
Salisbury and Albert Railway.....	84,390 ⁽¹⁾	Quebec Harbour Improvements.....	10,326,479
St. Martin's Railway.....	72,625 ⁽¹⁾	Rainy River Lock and Dam.....	134
Temiscouata Railway.....	480,000 ⁽¹⁾	Sorel Harbour Improvements.....	1,806,541
York and Carleton Railway.....	20,976 ⁽¹⁾	St. Andrew Rapids including Red River Improvement.....	1,569,777
Other Railways and Miscellaneous—		Saint John Harbour Improvements.....	19,300,823
Auto-ferry vessel for service between Yarmouth, N.S. and the New England States.....	1,035,733	Tiffin Harbour Improvements.....	481,622
Canada Central Railway—		Toronto Harbour Improvements.....	9,331,987
Peace River Bridge.....	175,000 ⁽²⁾	Toronto, New Dominion Building.....	1,166,647
Digby and Annapolis Railway.....	660,683 ⁽³⁾	Upper St. Lawrence River—Channel Improvements.....	468,098
Governor General's Cars.....	71,539	Vancouver Harbour Improvements.....	3,600,079
Port Nelson Terminal.....	6,240,096 ⁽²⁾	Victoria Harbour, British Columbia—Improvements.....	2,334,089
Residue of cost of steamer <i>Sheba</i>	78,611 ⁽²⁾	Victoria Harbour, Ontario—Improvements.....	761,802
North Railway.....	250,000 ⁽²⁾	Yukon Territory Works (part).....	1,638,069
North Sydney, N.S. and Port aux Basques, Newfoundland, Ferry and Terminals—		Department of Transport—	
Dock and Terminal Facilities, North Sydney, N.S.....	2,880,497	Canadian Government Trans-Atlantic Air Services.....	
Dock and Terminal Facilities, Port aux Basques, Newfoundland.....	2,926,061		1,670,000
Construction of auto-ferry vessel.....	6,373,302	Civil Aviation—Airways, Airports and radio stations.....	
Piers "A" and "B"—Ogden Point—			83,916,341
Victoria, B.C.....	2,847,399	Eastern Arctic Patrol Vessel.....	
			3,229,293
		General Service Workboat, Parry Sound, Ontario, Agency.....	
			31,385

Net Debt—Concluded

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1972—Concluded

	\$		\$
CAPITAL EXPENDITURE—Concluded		OTHER NON-ACTIVE ACCOUNTS—Concluded	
Public Works (Miscellaneous)—Concluded		Loans—Concluded	
Department of Transport—Concluded		Department of Transport—Concluded	
General Service Workboat for use at St. John's, Newfoundland.....	64,556	National Harbours Board—	
Government Shipbuilding program.....	53,325,521	Chicoutimi.....	3,830,286
Hopper barge <i>Chesterfield</i>	233,941	Churchill.....	8,857,289
Icebreaker and Service Vessels.....	9,609,996	Halifax.....	29,890,788
Lighthouse Supply and Buoy Vessel for the West Coast.....	923,360	Montreal—Jacques Cartier Bridge—	
Lighthouse Supply and Buoy Vessel for the East Coast.....	1,709,767	Advances for payment of guaranteed interest.....	6,489,605
Lightship for the Port of Saint John, N.B.....	663,406	Quebec.....	52,075,243
St. Lawrence River Improvements.....	110,372,850	Saint John.....	34,770,238
Tug <i>Ocean Eagle</i>	91,071	Three Rivers.....	3,987,356
Vessels for Pacific Ocean Weather Station "P".....	1,770,097		139,900,805 ⁽⁴⁾
Yukon Territory Works (part).....	283,323	Miscellaneous Non-Active Accounts—	
National Harbours Board—		Canadian Pacific Railway (old).....	62,791,435 ⁽³⁾
Churchill Port and Terminals.....	12,790,681	Canadian National Railway Stock.....	359,963,017 ⁽³⁾
Halifax Elevator Site.....	21,538	Soybean Flour Suspense Account (Trade and Commerce).....	125,936
Prescott Elevator.....	4,707,440	Loans and Advances—	
Port Colborne Elevator.....	2,356,218	Sundry Government Agencies—	
Saint John Wharf Site.....	4,531	High Commissioner's Office Suspense (External Affairs).....	2,043
Land in Parish Ste. Foy and Parish of St. Felix de Cap Rouge—Quebec.....	13,602	Soldier and General Land Settlement Loans	7,079
	424,105,864	Other Governments—	
Military Property and Stores—		Italian Government—Wheat purchases 1915 (Trade and Commerce).....	703
National Defence—		Miscellaneous—	
Military Property and Stores.....	12,585,705	Abasand Oils Ltd. (Energy, Mines and Resources).....	1,801,621
Less—Fort Osborne Barracks, Winnipeg.....	—62,947	Victoria Shipowners Ltd.—Balance remaining after liquidation (Transport).....	621,987
St. Helen's Island, Barracks, site.....	—19,783	Investments—	
	12,502,975	Quebec Turnpike Trust Bonds (Finance)...	20,000
Territorial Accounts—		Grand Trunk Railway Preference Stock (Transport).....	121,740
Indian Affairs and Northern Development—		Department of Veterans Affairs—	
Dominion Lands Expenditure to March 31, 1911.....	10,425,396	University Hospital, Edmonton, Alberta.....	100,000
Less—Received from Dominion Lands.....	—4,275,526	Total Other Non-Active Accounts.....	573,554,755
Northwest Rebellion.....	826,078	CONSOLIDATED DEFICIT ACCOUNT.....	16,194,271,674
Northwest Territories, Organization.....	1,460,000	Net Debt.....	17,936,681,625
Northwest Territories, Purchase.....	1,460,000		
	9,895,948	SUMMARY	
Total Capital Expenditures.....	1,168,855,196	Capital.....	1,168,855,196
		Other Non-Active Accounts.....	573,554,755
OTHER NON-ACTIVE ACCOUNTS—		Consolidated Deficit Account.....	16,194,271,674
Loans—			17,936,681,625
Department of Transport—			
Canadian Government Merchant Marine, Limited.....	8,098,389		

⁽¹⁾ Included in Statement—Assistance to Railways, footnote ⁽¹⁾.⁽²⁾ Included in Statement—Assistance to Railways, footnote ⁽¹²⁾.⁽³⁾ Included in Statement—Assistance to Railways, footnote ⁽¹¹⁾.⁽⁴⁾ See also Schedule F, explanation No. 32.⁽⁵⁾ Included in Statement—Assistance to Railways, footnote ⁽⁴⁾.

Cost of Issuing New Loans

	\$	\$	\$		\$	\$	\$
Canada savings bonds, series 17, dated November 1, 1962— Printing and distribution of bonds—printing.....			941	Perpetual loan of 1936 (P 1)— Printing and distribution of bonds—printing.....			4,147
Canada savings bonds, series 23, dated November 1, 1968— Printing and distribution of bonds—printing.....			79,632	Loan of 1954-79 (T13)— Printing and distribution of bonds—printing.....			1,854
Canada savings bonds, series 24, dated November 1, 1969— Advertising and publicity— display and outdoor adver- tising.....		910		Loan of 1956-98 (T 15)— Printing and distribution of bonds—printing.....			795
Printing and distribution of bonds— Printing.....	45,393			Loan of 1958-72 (T28)— Printing and distribution of bonds—printing.....			14,910
Distribution.....	121			Loan of 1958-83 (T29)— Printing and distribution of bonds—printing.....			10,106
		45,514	46,424	Loan of 1959-75 (T36)— Printing and distribution of bonds—printing.....			2,412
Canada savings bonds, series 25, dated November 1, 1970— Administrative expenses— Travel.....	59			Loan of 1966-67-92 (F6)— Printing and distribution of bonds—printing.....			1,687
Postage and express.....	39			Loan of 1964-74 (F14)— Administrative expenses— Postage and express.....	650		
Communication services.....	3			Communication services.....	3,487		
Organization expenses.....	33			Stationery and printing.....	679		
		134		Sundries.....	4		
Advertising and publicity— Radio.....	-55					4,820	
Television.....	35			Advertising and publicity— publications.....		8,163	
Literature and miscellane- ous.....	113			Printing and distribution of bonds— Printing.....	8,387		
Provincial press liaison.....	57			Distribution.....	291		
		150				8,678	
Printing and distribution of bonds— Printing.....	197,479						21,661
Distribution.....	10,531			Loan of 1970-86 (F47)— Printing and distribution of bonds—printing.....			3,930
		208,010	208,294				
Canada savings bonds, series 26, dated November 1, 1971— Administrative expenses— Travel.....	36,612			Loan of 1970-72 (F59)— Administrative expenses— Postage and express.....	650		
Postage and express.....	46,222			Communication services.....	3,487		
Communication services.....	10,285			Stationery and printing.....	679		
Stationery and printing.....	73,566			Sundries.....	4		
Organization expenses.....	12,456					4,820	
		179,141		Advertising and publicity— publication.....		8,163	
Advertising and publicity— Publications.....	748,733			Printing and distribution of bonds— Printing.....	8,353		
Radio.....	342,792			Distribution.....	291		
Television.....	405,878					8,644	
Display and outdoor adver- tising.....	134,791						21,627
Direct mail.....	13,403			Loan of 1971-79 (F61)— Printing and distribution of bonds— Printing.....	11,702		
Literature and miscellaneous	67,629			Distribution.....	715		
Provincial press liaison.....	31,455					12,417	
		1,744,681					12,417
Printing and distribution of bonds— Printing.....	695,275			Loan of 1971-89 (F62)— Administrative expenses— Postage and express.....	179		
Distribution.....	85,585			Communication services.....	2,780		
		780,860	2,704,682	Stationery and printing.....	353		
Loan of 1965-73 (CT 17)— Printing and distribution of bonds—printing.....			630			3,312	

Cost of Issuing New Loans—Concluded

	\$	\$	\$		\$	\$	\$
Advertising and publicity— publications.....		6,277		Loan of 1971-76-81 (F67,68)—Continued			
Printing and distribution of bonds—				Advertising and publicity— publications.....		16,328	
Printing.....	9,605			Printing and distribution of bonds—			
Distribution.....	1,766			Printing.....	16,443		
		11,371	20,960	Distribution.....	596		
Loan of 1971-76 (F63)—						17,039	42,329
Administrative expenses—				Loan of 1971-73 (F69)—			
Postage and express.....	836			Administrative expenses—			
Communication services.....	3,076			Postage and express.....	1,750		
Stationery and printing.....	353			Communication services.....	6,174		
		4,265				7,924	
Advertising and publicity— publications.....		8,662		Advertising and publicity— publications.....		17,530	
Printing and distribution of bonds—				Printing and distribution of bonds—			
Printing.....	13,999			Printing.....	18,782		
Distribution.....	968			Distribution.....	1,174		
		14,967	27,894			19,956	45,410
Loan of 1971-80 (F64)—				Loan of 1971-74 (F70)—			
Administrative expenses—				Administrative expenses—			
stationery and printing.....		353		Postage and express.....	940		
Advertising and publicity— publications.....		120		Communication services.....	3,293		
Printing and distribution of bonds—						4,233	
Printing.....	5,668			Advertising and publicity— publications.....		7,901	
Distribution.....	1,254			Printing and distribution of bonds—			
		6,922	7,395	Printing.....	10,048		
Loan of 1971-76 (F65)—				Distribution.....	538		
Administrative expenses—						10,586	22,710
Postage and express.....	179			Loan of 1971-71 (F71)—			
Communication services.....	2,780			Administrative expenses—			
		2,959		Postage and express.....	940		
Advertising and publicity— publications.....		6,157		Communication services.....	3,293		
Printing and distribution of bonds—						4,233	
Printing.....	10,551			Advertising and publicity— publications.....		7,891	
Distribution.....	1,243			Printing and distribution of bonds—			
		11,794	20,910	Printing.....	12,413		
Loan of 1971-79 (F66)—				Distribution.....	538		
Administrative expenses—						12,951	25,075
Postage and express.....	179			Loan of 1972-77 (F72)—			
Communication services.....	2,780			Administrative expenses—			
		2,959		Postage and express.....	914		
Advertising and publicity— Publications.....		6,157		Communication services.....	3,098		
Printing and distribution of bonds—						4,012	
Printing.....	11,907			Advertising and publicity— publications.....		8,987	
Distribution.....	3,488			Printing and distribution of bonds—printing.....		14,102	
		13,150	22,266				27,101
Loan of 1971-76-81 (F67,68)—				Treasury Bills—			
Administrative expenses—				Printing and distribution of bonds—printing.....			53,501
Postage and express.....	1,300						3,451,700
Communication services.....	6,975						
Stationery and printing.....	679						
Sundries.....	8						
		13,062					

Servicing of Public Debt

To whom paid	Service	\$	\$
Expenses of Redemption and Transfer of Bonds			
Sundry banks, Canada.....	Commission payable to banks for redemption of Canada savings bonds.....		428,704
Other Servicing Charges			
Bank of Montréal, New York.....	Commission for cashing coupons and for paying of registered interest.....	3,789	
Sundry Banks, Canada.....	Commission for cashing coupons and for paying of registered interest.....	714,503	
Deutsche Bank, Germany.....	Postage and insurance expense.....	325	
			718,617
			1,147,321

Losses of 1,000 or more due to Accidental Destruction of, or Damage to, Assets which would normally be covered by Insurance had such coverage existed

Department	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....			3,556	5,080		8,636
Communications.....			1,067	930	3,310	5,307
Consumer and Corporate Affairs.....				1,200		1,200
Energy, Mines and Resources.....			73,000	20,864		93,864
Environment.....			22,446	35,031		57,477
Indian Affairs and Northern Development.....	67,000	15,600	13,293	46,593	1,800	144,286
Labour.....			228		19	247
National Defence.....	2,103,591	230,698	2,500	126,344	18,000	2,481,133
National Health and Welfare.....				12,274	14,150	26,424
Post Office.....				4,075		4,075
Public Works.....	43,858		32,800	13,471	200	90,329
Regional Economic Expansion.....				4,781	2,565	7,346
Secretary of State—						
National Film Board.....				3,176		3,176
Solicitor General—						
Correction Services.....	81,361		3,929		105	85,395
Royal Canadian Mounted Police.....		7,571	80,662	100,000		188,233
Transport.....	41,995	10,249	1,692,144	50,981	30,587	1,825,956
Treasury Board—						
National Research Board.....		25	271	2,498		2,794
Veterans Affairs.....				1,169		1,169
Total.....	2,337,805	264,143	1,925,896	428,467	70,736	5,027,047

Educational Leave Costs Granted under Section 57 of the Public Service Terms and Conditions of Employment Regulations

Department or agencies	No. of employees	Amount of allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$
Agriculture.....	33	125,298	5,210		16,499	1,374	25	148,406
Communications.....	15	10,126	134		3,036	112		13,408
Consumer and Corporate Affairs.....	2	9,442	674		437	328	934	11,815
Energy, Mines and Resources								
Department.....	10	71,834	898	36	5,405	1,083		79,256
Environment.....	74	290,172	14,297		38,017	1,238	883	344,607
External Affairs								
Department.....	6	6,217			3,819	521		10,557
Canadian International Development Agency.....	1				246	79		325
Finance.....	4	10,551	2,073	2,056	4,239	360	314	19,593
Indian Affairs and Northern Development	18	99,872	2,594	2,763	6,533	1,235	1,980	114,977
Industry, Trade and Commerce								
Department.....	2	13,563						13,563
Statistics Canada.....	7	19,735	674		4,316	374	82	25,181
Labour.....	1	556						556
Manpower and Immigration.....	15	10,126	134		3,036	112		13,408
National Defence.....	14	84,506	1,422		2,541	141		88,610
National Health and Welfare.....	32	138,368	13,987	1,040	18,400	1,360	21	173,176
Post Office.....	2	11,836			4,406	407		16,649
Privy Council—								
Economic Council of Canada.....	1				620			620
Public Works.....	7	30,486	1,743		2,193	531	50	35,003
Regional Economic Expansion.....	7	30,068	3,091		11,428			44,587
Secretary of State.....	13	65,474	8,583		3,998	1,432		79,487
National Library.....	30	11,048			3,045	560		14,653
Public Archives.....	49	15,004		2,593	5,605	660		23,862
Public Service Commission.....	6	22,182		339	1,989	233	65	24,808
Solicitor General.....	15	104,433	314		7,824	300		112,871
Supply and Services.....	1	7,231			624	203		8,058
Transport.....	9	47,739	1,049	900	16,760	620	65	67,133
Canadian Transport Commission.....	1	2,043	330					2,373
Treasury Board.....	1		143			30		173
Veterans Affairs.....	7	16,472			3,216	232		19,920
Totals.....	383	1,254,382	57,350	9,727	168,232	13,525	4,419	1,507,635

Report of Surplus Material disposed of in 1971-72

Department or Agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture.....			82,554	12,353	26,822	13
Communications.....	(1)45,532	1,044	218,805	8,279	11,210	505
Consumer and Corporate Affairs.....	218	26	(2)542	103	751	348
Energy, Mines and Resources.....	36,980	1,001	10,747	1,114	15,405	2,019
Atomic Energy of Canada Limited.....	18,156	1,326	(3)481,514	55,367	18,446	11,930
Environment.....	8,797	675	(4)55,689	6,288	37,098	2,841
Fisheries Research Board.....	1,195	197	5,000	11	8,435	63
International Great Lakes Fisheries Commission.....			6,435	358	532	41
External Affairs.....			11,350	502	75,678	
Finance						
Auditor General.....			5,111	2,500		
Insurance.....	250	17				
Indian Affairs and Northern Development.....	(5)18,268	943	(6)37,215	10,302	29,572	5,675
Industry, Trade and Commerce.....					8,525	
Statistics Canada.....			(7)15,622	10	21	2,056
Justice						
Supreme Court of Canada.....					100	
Labour.....			9,866	4,127	4,792	
Manpower and Immigration.....	80	20	8,522	5,573	17,633	1,840
Unemployment Insurance Commission.....					29,691	20
National Defence						
Department.....	(8)33,141,135	(8)4,038,147	(9)123,247,489	(9)9,088,242	2,686,578	902,144
Defence Construction (1951) Limited.....					678	
Defence Research Board.....	17,000	352	152,596	7,475	44,314	7,772
National Health and Welfare.....	21,361	860	(10)21,491	2,356	14,220	4,402
National Revenue—						
Customs and Excise.....	557	38	1,518	500	13,910	
Taxation.....			1,743	228	28,538	559
Parliament—House of Commons.....					2,099	17
Post Office.....			3,713	1,446	4,993	1,133
Privy Council—						
Economic Council of Canada.....					530	
Science Council of Canada.....			3,280			
Public Works.....	35,878	2,720	(11)355,828	63,122	101,529	21,824
Regional Economic Expansion.....	10,508	3,854	(12)339,957	112,339	23,861	306
Secretary of State—						
Department.....					3,294	
National Film Board.....	691	470			42	
Public Archives.....						21,648
Public Service Commission.....	276	70	982	190		
Representation Commissioner.....			310	25		
Solicitor General—						
Correctional Services.....	17,647	420	(13)31,281	4,597	3,513	2,910
National Parole Board.....					20	49
Royal Canadian Mounted Police.....	(14)37,748	7,995	(15)169,857	45,335	344,197	7,965
Supply and Services—						
Department.....	(16)48,027	1,750	(17)447,272	58,772	249,124	22,301
Canadian Arsenal Limited.....	10,425	333	507,571	11,240	499	3,839
Canadian Government Printing Bureau.....						12,000
Crown Assets Disposal Corporation.....					1,076	
Information Canada.....	25	6	136	68	8,736	531
Royal Canadian Mint.....	48	25	12,068	1,376	2,455	270
Transport—						
Department.....	(18)339,892	19,124	(19)325,867	44,668	79,181	42,584
Canadian Transport Commission.....					84	
National Harbours Board.....	5,095	804	20,641	10,500	16,072	
St. Lawrence Seaway Authority.....	18,730	2,597	(20)244,493	50,809	28,454	8,249

Report of Surplus Material disposed of in 1971-72—Concluded

Department or Agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Treasury Board—						
National Research Council of Canada.....	39,077	1,588	(22)370,273	14,820	1,946	1,786
Urban Affairs and Housing—						
Central Mortgage and Housing Corpora- tion.....	1,294	15	6,548	965	21,115	789
National Capital Commission.....					1,040	
Veterans Affairs.....	1,831	426	(23)90,696	8,917	58,104	9,449
Total.....	33,876,720	4,086,843	127,304,582	9,634,877	4,024,913	1,099,878

(1)Included in this amount is material at a reported cost of \$27.00 of which Crown Assets Disposal Corporation has authorized the destruction and materiel at a reported cost of \$26,000 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(2)Included in this amount is materiel at a reported cost of \$3.21 of which Crown Assets Disposal Corporation has authorized the destruction.

(3)Included in this amount is materiel at a reported cost of \$853.12 of which Crown Assets Disposal Corporation has authorized the destruction.

(4)Included in this amount is materiel at a reported cost of \$13,000 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(5)Included in this amount is materiel at a reported cost of \$90.96 of which Crown Assets Disposal Corporation has authorized the destruction.

(6)Included in this amount is materiel at a reported cost of \$482.40 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(7)Included in this amount is materiel at a reported cost of \$15,022.00 of which Crown Assets Disposal Corporation has authorized the destruction.

(8)Included in these amounts is materiel for a declared value of \$289,909.98, which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$1,039.10 and materiel at a reported cost of \$72,367.17 of which Crown Assets Disposal Corporation has authorized the destruction.

(9)Included in these amounts is materiel for a declared value of \$861,185.24 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$4,592.75 and materiel at a reported cost of \$8,937.93 of which Crown Assets Disposal Corporation has authorized the destruction.

(10)Included in this amount is materiel at a reported cost of \$1,346.96 of which Crown Assets Disposal Corporation has authorized the destruction and materiel at a reported cost of \$2,382.08 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(11)Included in this amount is materiel at a reported cost of \$525.62 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(12)Included in this amount is materiel at a reported cost of \$511.21 of which Crown Assets Disposal Corporation has authorized the destruction.

(13)Included in this amount is materiel at a reported cost of \$14.24 of which Crown Assets Disposal Corporation has authorized the destruction.

(14)Included in this amount is materiel at a reported cost of \$165.00 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(15)Included in this amount is materiel at a reported cost of \$138.00 which was disposed of, without charge, under authority of Section (5E) of the Surplus Crown Assets Act.

(16)Included in this amount is materiel at a reported cost of \$13,173.38 of which Crown Assets Disposal Corporation has authorized the destruction.

(17)Included in this amount is materiel at a reported cost of \$1,608.43 of which Crown Assets Disposal Corporation has authorized the destruction.

(18)Included in this amount is materiel at a reported cost of \$1,946.00 of which Crown Assets Disposal Corporation has authorized the destruction.

(19)Included in this amount is materiel at a reported cost of \$1.35 of which Crown Assets Disposal Corporation has authorized the destruction.

(20)Included in this amount is materiel at a reported cost of \$47.16 of which Crown Assets Disposal Corporation has authorized the destruction.

(21)Included in this amount is materiel at a reported cost of \$42.89 of which Crown Assets Disposal Corporation has authorized the destruction.

(22)Included in this amount is materiel at a reported cost of \$29.50 of which Crown Assets Disposal Corporation has authorized the destruction.

(23)Included in this amount is materiel at a reported cost of \$372.00 of which Crown Assets Disposal Corporation has authorized the destruction.

Summary of Accounts Properly Chargeable to the Fiscal Year 1971-72 but carried over to the fiscal year 1972-73

Department	Vote No.	Invoice received on or before April 30, 1972				Invoice received after April 30, 1972	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Agriculture.....	1					533	6,470
	5	5,934		138,536			39,432
	10		1,350		1,662	1,064	1,593
	20			19,096			17,240
	25						149
	40						135,982
		5,934	1,350	157,632	1,662	1,597	200,866
Communications.....	1		148		64,457	8,042	24,851
	5				91,431	5,628	569
			148		155,888	13,670	25,420
Consumer and Corporate Affairs.....	1						14,811
	5						4,800
	10						16,279
	15						3,294
	20						130
	25						1,102
							40,416
Energy, Mines and Resources.....	1			80,047	26,218		133,631
	5				361,781		548,643
	15				389,754		441,469
	20			6,468	6,136		2,758
				86,515	783,889		1,126,501
Environment.....	1					1,047	2,815
	5				235	1,645	35,992
	10		35	2,929	6,511	17,995	59,601
	20		196		55,016	17,866	147,862
	25						1,914
			231	2,929	61,762	38,553	248,184
External Affairs.....	1		100		10,988	1,370	722
	5				35,153		
Canadian International Development Agency.....	15	106,525		89,832	1,628		12,454
International Joint Commission.....	30				96		13
		106,525	100	89,832	47,865	1,370	13,189
Finance.....	1				5,000	300	7,627
Auditor General.....					1,986	39	129
Tariff Board.....	30					275	236
					6,986	614	7,992
Governor General and Lieutenant Governors.....	1					2,378	39
Indian Affairs and Northern Development.....	1					4,314	1,137
	5		1,669		215,583	35,867	335,431
	10		5,327	887,764	15,677		67,514
	20				771	13,724	35,348
	25				29,496		46
	60		27		146,933	10,189	14,093
	65		7,285		13,414	616	9,739
			14,308	887,764	421,874	54,710	463,308
Industry, Trade and Commerce.....	1				1,739	21,741	29,243
	10				365,319		3,497,116
	25				15	66,162	3,861
Statistics Canada.....	35		259		8,933	3,522	8,016
			259		376,006	91,425	3,538,236
Justice.....	1						32,502
Labour.....	1					1,758	1,136
Manpower and Immigration.....	1				614	4,318	4,953
	5				414	3,692	3,839
	10				43,319	79	115,536
	15				1,323	51	4,868
	20						614
					45,056	3,822	129,810

Summary of Accounts Properly Chargeable to the Fiscal Year 1971-72 but carried over to the fiscal year 1972-73—Continued

Department	Vote No.	Invoice received on or before April 30, 1972				Invoice received after April 30, 1972	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
National Defence.....	1				23		
	5	299,284		6,178,798	4,349,343		6,812,830
	10	811,748		4,675,984	104,508		2,660,525
	15		3,158		5,616		9,940
	20				100		
		1,111,032	3,158	10,854,782	4,459,590		9,483,295
National Health and Welfare.....	1				18		6,401
	5				7,378		7,763
	10		2,202			799	
	20		68		363,019	95,266	1,472,256
	25		500		162,000	99,300	60,800
	30			992	10	36	5,436
	40		943				808
			3,713	992	532,425	195,401	1,553,464
National Revenue—							
Customs and Excise.....	1		4,576		13,537	9,329	6,580
Taxation.....	5					125,719	93,880
			4,576		13,537	135,048	100,460
Parliament—							
House of Commons.....	5					1,566	1,481
The Senate.....	1					2,991	341
						4,557	1,822
Post Office.....	1				346,699		32,630
	5				20,790		12,476
					367,489		45,106
Privy Council—							
Department.....	1					1,765	12,093
	10					25	2,013
Commissioner of Official Languages.....	20				42		
Economic Council of Canada.....	25	942		9,702			
Public Service Staff Relations Board.....	30				437	616	3,739
Representation Commissioner.....	Stat.						453
Science Council of Canada.....	35	146		14,251			517
		1,088		23,953	479	2,406	18,815
Public Works.....	1		27		15,606	753	3,026
	5				5,581	2,552	986
	10		3,823		906,144	295	23,899
	15		6,085	435,044	190,320		34,287
	20				43,761		120
	25				63,484		
	35				7,092		1,271
	40				15		5
Agriculture.....	25				750		
Communications.....	5					1,730	
Environment.....	10			276,911			
Fisheries Research Board.....	10			899,928			
Indian Affairs and Northern Development.....	10			28,280			179
	25						174
National Defence.....	5			373			
National Health and Welfare.....	20				27,763		4,522
NCPC.....	L75			44			
RCMP.....	25				3,059		
SG.....	10				690		7,676
DVA.....	40						38
		9,935		1,640,580	1,264,265	5,330	76,183
Regional Economic Expansion.....	1		460		6,349	4,113	3,792
	5					16	225
	10				716,611		477,004
			460		722,960	4,129	481,021

Summary of Accounts Properly Chargeable to the Fiscal Year 1971-72 but carried over to the fiscal year 1972-73—Concluded

Department	Vote No.	Invoice received on or before April 30, 1972				Invoice received after April 30, 1972	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Secretary of State.....	1			6,750		9,164	14,515
	5						652
	15						8,610
	25						748
	30	10,629		45,248		3,634	17,820
	35					950	60,894
	41	30,228		30,882		633	13,634
	45					65	566
Canadian Radio-Television Commission.....	65				594	3,295	4,854
National Library.....	95					985	600
National Museums of Canada.....	100	31,235	264	96,590		102	20,184
Public Archives.....	105	606	1,891	6,367		293	2,176
Public Service Commission.....	115		31,093	12,164	13,576	19,293	11,707
		72,698	33,248	198,001	14,170	38,416	156,961
Solicitor General.....	1					1,356	9,872
Correctional Services.....	5	70,444	13	351,812	14,665	175	24,408
	10				33,904		1,191
	15		72		13,647	55	16,392
Royal Canadian Mounted Police.....	20				10,319		88,902
	25				4,946		15,378
		70,444	85	351,812	77,281	1,586	156,143
Supply and Services— Department.....	1						63
	5					58	14,262
	10		386		4,479	2,265	18,075
Information Canada.....	25					69,937	
			386		4,479	72,260	32,400
Transport.....	1					13	22,336
	5		217		370,502	589	89,941
	10		3,208		18,132		67,163
	25		842		39,987	7,432	147,974
	30				41,540	225	44,828
	40					7	1,982
	55						63,658
Canadian Transport Commission.....	65		197		208		
			4,464		470,369	8,266	437,882
Treasury Board.....	1					8,899	12,584
National Research of Canada.....	15				19,759		7,253
	20				62,806	18,893	125
	25			111,748	142		
				111,748	82,707	27,792	19,962
Urban Affairs.....	1				35,961		34,557
Veterans Affairs.....	1						2,549
	15				336		1,094
	20				4,840		137
	24					1	
	25				26	19	2,103
	30		623				
	35				196,936		155,402
	40						61
	45		145		2,797	348	7,508
CIDA 30			4,418		7,472		6,475
DND 5			3,365		5,916		2,124
SG 20			26,569		21,592		38,031
			35,120		239,915	368	215,484
Total.....		1,367,721	111,544	14,406,540	10,187,219	709,774	18,641,154

Government of Canada Equity in Crown Corporations as at March 31, 1972

Corporation	Recorded government equity	Unrecorded government equity	Total government equity
	\$	\$	\$
Air Canada.....	(1)		
Atomic Energy of Canada Limited.....	616,514,169	(2)68,710,410	685,224,579
Bank of Canada.....	(3)5,920,000	24,080,000	30,000,000
Canada Deposit Insurance Corporation.....	10,000,000	41,990,750	51,990,750
Canadian Arsenals Limited.....	4,000,000	30	4,000,030
Canadian Broadcasting Corporation.....	147,078,719	12,574,595	159,653,314
Canadian Commercial Corporation.....	15,500,000	- 539,019	14,960,981
Canadian Dairy Commission.....		9,070,220	9,070,220
Canadian Film Development Corporation.....	3,866,279	190,475	4,056,754
Canadian National Railways.....	(4)2,324,375,366	787,816,684	3,112,192,050
Canadian National (West Indies) Steamships Limited.....	325,000	229,120	554,120
Canadian Overseas Telecommunications Corporation.....	40,011,152	46,824,753	86,835,905
Canadian Patents and Development Limited.....	296,199	494,552	790,751
Cape Breton Development Corporation.....	8,000,000		8,000,000
Central Mortgage and Housing Corporation.....	5,693,986,731	(5)46,308,190	5,740,294,921
Company of Young Canadians.....		983,944	983,944
Crown Assets Disposal Corporation*.....	*18,977,877	300,000	19,277,877
Defence Construction (1951) Limited.....		31	31
Eldorado Aviation Limited.....		257,039	257,039
Eldorado Nuclear Limited.....	(6)44,196,877	(7)39,962,613	84,159,490
Export Development Corporation.....	472,354,338	25,673,206	498,027,544
Farm Credit Corporation.....	1,207,190,205	29,370,356	1,236,560,561
Freshwater Fish Marketing Corporation.....	10,000,000		10,000,000
Industrial Development Bank.....		23,218,684	23,218,684
National Arts Centre Corporation.....		737,378	737,378
The National Battlefields Commission.....			
National Capital Commission.....	61,230,068	151,128,128	212,358,196
National Harbours Board.....	273,501,810	268,988,408	542,490,218
Northern Canada Power Commission.....	52,431,661	18,647,832	71,079,493
Northern Transportation Company Limited.....	16,850,000	(8)7,571,468	24,421,468
Polymer Corporation Limited.....	30,000,000	87,801,000	117,801,000
Royal Canadian Mint.....	1,000,000	1,000,000	2,000,000
St. Clair River Broadcasting Limited.....		- 1,404,035	- 1,404,035
The St. Lawrence Seaway Authority.....	679,728,516	(9)50,615,688	730,344,204
Uranium Canada Limited.....	11,395,924	9	11,395,933
	12,016,743,232	1,778,603,539	13,795,346,771
*Government equity recorded in schedule E—"Advances, Loans and Investments—Domestic—Miscellaneous".....	18,977,877		
Total per schedule E—"Advances, Loans and Investments—Domestic—Crown Corporations".....	11,997,765,355		

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown corporations at their respective year-ends falling in the fiscal year ended March 31, 1972 plus adjustments for transactions with the corporations from their year-end dates to March 31, 1972.

Included in the unrecorded equity of the Government of Canada in crown corporations are those amounts which, although designated by certain Crown corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to the net debt, and have been fully expended in the acquisition of the crown corporation's capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown corporations. The equity of the government in the subordinate companies is included in "Unrecorded government equity". The relationships between the companies are as follows: Air Canada is a wholly-owned subsidiary of Canadian National Railways; The Seaway International Bridge Corporation Ltd., is 50% owned by The St. Lawrence Seaway Authority; Eldorado Aviation Limited and Northern Transportation Company Limited are wholly-owned subsidiaries of Eldorado Nuclear Limited; The Industrial Development Bank is a wholly-owned subsidiary of the Bank of Canada; and St. Clair River Broadcasting Limited is a wholly-owned subsidiary of the Canadian Broadcasting Corporation.

(1)Includes advances on 1972 income deficit \$14,373,000.

(2)Includes accrued interest of \$66,521,428.

(3)Includes premium on acquisition of capital stock, \$920,000.

(4)Includes advances on 1972 income deficit of Canadian National Railways, \$9,032,259; and loans in respect of Yarmouth-Bar Harbour ferry service, \$543,112.

(5)Includes accrued interest of \$41,308,190.

(6)Includes premium on acquisition of capital stock, \$1,660,797.

(7)Includes accrued interest of \$2,155,015.

(8)Includes accrued interest of \$472,974.

(9)Includes equity in net income of the Seaway International Bridge Corporation Limited, \$10,636.

Accounts Receivable at March 31, 1972

Department	Current year	Previous years		Total
		Collectable	Uncollectable	
Agriculture.....	1,444,153	467,733	34,510	1,646,396
Communications.....	29,449	1,666	400	31,515
Consumer and Corporate Affairs.....	162,028	5,614	6,574	174,216
Energy, Mines and Resources.....	119,601	15,844	1,073	136,518
Environment.....	252,788	149,951	1,456	404,195
External Affairs.....	875,409	1,852,568	47,044	2,775,021
Finance.....	4,348,520	44,749	6,878,886	11,272,155
Indian Affairs and Northern Development.....	1,051,223	370,462	473,417	1,895,102
Industry, Trade and Commerce.....	24,104	21,621	20,586	66,311
Justice.....	13,469	4,591	201	18,261
Labour.....	3,126	915		4,041
Manpower and Immigration.....	460,135	21,976	969,252	1,451,363
National Defence.....	4,266,284	9,794,417	37,664	14,098,365
National Health and Welfare.....	3,965,317	2,863,072	696,721	7,525,110
National Revenue.....	101,194,493	401,523,403	22,955,117	525,673,013
Parliament.....	6,519	5,354	36	11,909
Post Office.....	59,937	14,492	42,935	117,364
Privy Council.....	2,384	1,113	448	3,945
Public Works.....	1,083,360	3,856,524	188,841	5,128,725
Regional Economic Expansion.....	118,656	2,146,569	251	2,265,476
Secretary of State.....	55,192	3,795	3,284	62,271
Solicitor General.....	894,605	47,795	247	942,647
Supply and Services.....	442,500	264,903	1,977	709,380
Transport.....	4,892,647	597,470	44,943	5,535,060
Treasury Board.....	294,659	46,351	8,448	349,458
Veterans Affairs.....	5,421,452	3,413,461	249,492	9,084,405

(1) Approximately 40% of the dollar value of the amounts shown as collectable is represented by assessments under appeal. Although an assessment under appeal is an amount owing to the Crown, this amount may be reduced on the eventual disposition of the appeal. There is no way of reasonably estimating the possible future reductions of such assessments.

SECTION 12

PUBLIC ACCOUNTS 1971-72

Statements as Required by the Financial Administration Act

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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

DEPARTMENT OF AGRICULTURE

Remission of overtime fees:

P.C. 1972-1/1382, June 20, 1972, authorized a remission of the fee increase for Meat Inspection overtime that would have been collected under Section 14 of the Meat Inspection Regulations for the period April 1, 1971 to March 31, 1972 representing for the overtime hours the difference between the actual rates of pay in effect prior and subsequent to the signing of the contract settlements, for Veterinarians dated March 10, 1971 and for Primary Products Inspectors dated June 11, 1971.

DEPARTMENT OF COMMUNICATIONS

Remission of radio licence fees:

P.C. 1972-2/755, April 25, 1972, authorized a remission of radio licence fees to certain agencies. Remissions to the following agencies were for \$1,000 or more:

British Columbia Hydro and Power Authority, Vancouver, B.C.	5,729
Commission Hydroelectrique de Quebec, Montreal, P.Q.	45,746
Manitoba Hydro, Winnipeg, Man.	15,343
Manitoba Telephone System, Winnipeg, Man.	17,000
Total	\$83,818

DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Remission of royalties:

P.C. 1970-1/1197, July 8, 1970, authorized the remission of royalties in respect of a period of operations at its mine at Tungsten, N.W.T. commencing June 1, 1968 and expiring May 5, 1969. Canada Tungsten Mining Corporation Limited. 37,682 (amends reporting in Public Accounts 1970-71)

Remission of permit fees:

P.C. 1971-927, May 14, 1971, authorizes the issuance of seven exploratory permits for the unexpired periods of cancelled permits A3143 to A3149. Bow Valley Industries Ltd.

Total **\$37,682**

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE

Remissions of customs and excise duties and taxes (exclusive of those for the benefit of non-profit institutions, Government Departments and Crown Corporations) where the total remitted was \$1,000 or over.

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Govern-

ment, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada:

Beaconing Optical and Precision Materials Company Limited, Montreal, Que.	20,848
CAE Electronics Limited, Montreal, Que.	5,878
Canadian General Electric Co. Ltd., Toronto, Ont.	23,179
Future Electronics Corporation, Montreal, Que.	4,974
Hermes Electronics Limited, Dartmouth, N.S.	1,204
Radio Engineering Products Ltd., Montreal, Que.	8,255
Raytheon Canada Limited, Waterloo, Ont.	3,139
R.C.A. Limited, Montreal, Que.	2,304

69,781

Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America.

Beaconing Optical and Precision Materials Company Ltd., Montreal, Que.	2,058
Canadair Limited, Montreal, Que.	63,416
Canadian Industries Limited, Montreal, Que.	69,241
Canadian Marconi Company, Montreal, Que.	75,699
Canadian SKF Company, Ltd., Toronto, Ont.	2,585
Canadian Vickers Limited, Montreal, Que.	6,535
Canon Limited, Montreal, Que.	9,064
Collins Radio Company of Canada, Ltd., Toronto, Ont.	5,532
Garrett Manufacturing Limited, Rexdale, Ont.	1,094
General Impact Extrusions (Mfg) Ltd., Toronto, Ont.	99,638
Hermes Electronics Limited, Dartmouth, N.S.	184,385
International Sales Co. Ltd., Montreal, Que.	1,229
C. Itok and Company (Canada) Limited, Toronto, Ont.	2,178
Leigh Instruments Limited, Carleton Place, Ont.	4,629
F. Lepper and Son Limited, Toronto, Ont.	6,374
Linimar Machine Limited, Ariss, Ont.	15,398
Litton Systems (Canada) Limited, Toronto, Ont.	36,500
Maritime Industries Limited, Vancouver, B.C.	8,751
Motorola Electronic Sales Limited, Rexdale, Ont.	6,886
Orenda Limited, Toronto, Ont.	15,457
P.C. Drop Forgings Limited, Port Colborne, Ont.	4,980
Raytheon Canada Limited, Waterloo, Ont.	42,929
R.J. Stamping Company Limited, Montreal, Que.	5,864
Sparton of Canada Limited, London, Ont.	71,053
The Torrington Co. Ltd., Vancouver, B.C.	1,563
Triplex Engineering Company Ltd., Point Clair, Que.	5,015
United Aircraft Limited, Montreal, Que.	1,328
Welland Forge Limited, Welland, Ont.	5,238
Zettel Manufacturing Limited, Kitchener, Ont.	1,626

756,245

Remission of taxes imposed under the Excise Tax Act, in cases where, on the basis of expert opinion, it is considered that litigation would not be expedient:

Cossette Inc., J.J., Champneuf, Que.	2,496
DeLuxe Chair Enrg., Montreal, Que.	2,572
Gonthier, Gilbert, Barraute, Que.	1,375
Gonthier Inc., Gilbert, Barraute, Que.	1,543
Lavoie & Freres Inc., Landrienne, Que.	6,219
Scierie Bell Ltee., Lebel Sur Quevillon, Que.	1,311

15,516

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Remission in lieu of drawback of 99% duties and taxes paid on imported petroleum products supplied as ships' stores:

BP Canada Ltd., Montreal, Que.	12,286
Imperial Oil Ltd., Toronto, Ont.	65,808
Irving Oil Co. Ltd., Saint John, N.B.	40,143
Shell Canada Ltd., Toronto, Ont.	230,899
Standard Oil Co. of British Columbia Ltd., Vancouver, B.C.	30,515
St. Catharines Fuels, a Div. of Canadian Fuels Ltd., St. Catharines, Ont.	8,008
Texaco Canada Ltd., Don Mills, Ont.	8,008
	<hr/> 395,667

Remission of excise duty on beer or spirits lost due to defects in storage facilities or in transportation equipment:

British Columbia Distillery Co. Ltd., New Westminster, B.C.	1,203
La Brasserie Labatt Limitee, La Salle, Que.	2,181
Calgary Brewing and Malting Company Limited, Calgary, Alta.	1,736
The Carling Breweries Limited, Rexdale, Ont.	5,826
The Carling Breweries (B.C.) Limited, Vancouver, B.C.	5,057
Commercial Alcohols Limited, Gatineau, Que.	5,141
Corby Distilleries Ltd., Belleville, Ont.	1,624
Dow Brewery Limited, Montreal, Que.	2,721
Labatt's Alberta Brewery Ltd., Edmonton, Alta.	3,237
Liquor Control Board of British Columbia, Vancouver, B.C.	1,806
McGuiness & Company Limited, L.J., Toronto, Ont.	2,076
Molson Brewery B.C. Ltd., Vancouver, B.C.	1,347
Molson's Brewery (Ontario) Ltd., Toronto, Ont.	9,568
Quebec Liquor Board, Montreal and Quebec, Que.	15,838
Seagram & Sons Ltd., Joseph E., Waterloo, Ont.	8,306
	<hr/> 67,667

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Agro-Copters Enterprises Ltd.	85,563
Alaska Airlines Inc.	1,241,566
Airsearch Aviation Inc.	77,558
Austin Airways.	111,144
B.C. Airlines Ltd.	8,847
Bell Helicopter Co.	267,546
Benson Flying Service.	1,174
BOB-LO Company.	26,427
Boeing of Canada Ltd.	29,750
Brainstorm River Freighting Service.	19,425
CAE Industries Ltd.	16,242
Canadian Dredge and Dock Limited.	36,878
Canadian Superior Oil Limited.	88,433
Cessna Aircraft Co.	171,132
Chimo Shipping Ltd.	479,719
Compagnie de Geophysique.	50,572
Convair Aviation Ltd.	7,221

Coxair Ltd.	34,374
Crookson Flying Service.	1,415
Department of Transport.	1,250,000
Digicon Explorations Ltd.	45,620
Early Bird Inc.	2,821
Empire Stevedoring Co.	79,454
Evergreen Air Service Ltd.	18,993
Fairchild Hiller Corp.	36,057
Fairchild Ind.	15,051
Fehr, A.A.	2,776
Field Aviation.	56,840
Finley, Wilbar H.	1,310
Flying Fireman Ltd., The.	1,678
Frontier Aviation.	1,449
Garrett Manufacturing Co. Ltd.	78,604
Geophysical Services Inc.	43,914
Global Navigation Co.	14,494
Gouvernement du Quebec, Ministere des Transports	14,359
Gulf Canada Ltd.	292,471
Hardy, Dale.	1,437
Hashman, S.	278,431
Haugen, Laverne.	1,007
Hay, Glen R.	1,271
Helisolair Ltd.	20,796
Herta, Ed. C.	1,175
Hicks and Lawrence Ltd.	1,907
Hjelm, L.	1,199
Ilford Riverton Airways Ltd.	8,413
Imperial Oil Ltd.	593,512
International Hydrodynamics Co. Ltd.	32,154
James, Robert.	1,205
Leggat Aircraft Co.	4,049
Lockwood Survey Corp.	77,881
Lohse, Roy W.	1,894
Lothert, William.	1,437
Maritime Air Services Ltd.	3,415
Mau, Ernest W.	1,453
Meiers, B.	1,415
Mendel Flying Service.	1,282
Midstate Aviation.	1,174
Midwest Airlines Ltd.	83,592
Minuteman Aviation Co.	1,087
Nord Aviation.	1,321
Northern Mountain Airlines Inc.	14,650
Okanagan Helicopters Ltd.	49,206
Pacific Hovercraft Ltd.	5,475
Pacific Western Airlines.	2,239,796
Pan American World Airways.	107,591
Peitsch Flying.	1,156
Perry Submersibles Ltd.	121,191
Petty Geophysical Engineering Co.	25,666
Phaega Corp.	8,961
Red Dodge Aviation.	13,067
Scrimshaw, G. W.	19,425
Shipping Ltd. (Imperial Oil Ltd.)	520,625
Spartan Aero Ltd.	5,929
Trans Aircraft Co.	73,322
Trans-World Shipping Ltd.	247,917
United Aircraft of Canada Ltd.	424,701
Vancouver Tugboat Co. Ltd.	19,189
Vought Helicopter Ltd.	75,867
Walker Flying Services.	4,348
Wheeler, Leon.	1,415
Wilbur Ellis Co. of Canada Ltd.	1,258,177
	<hr/> 11,071,058

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

The following Orders in Council were not acted upon during the fiscal year 1971-72:

P.C. 1955-26/1033, July 7, 1955
 P.C. 1955-20/1157, August 5, 1955
 P.C. 1955-1/1239, August 24, 1955
 P.C. 1955-1/1241, August 26, 1955
 P.C. 1956-18/784, May 24, 1956
 P.C. 1956-16/1339, September 6, 1956
 P.C. 1956-27/1575, October 25, 1956
 P.C. 1956-29/1871, December 19, 1956
 P.C. 1967-24/1621, August 23, 1967

These orders concern equipment, materials and supplies used in projects for maintaining navigation channels, developing power resources and a bridge across the St. Lawrence River in connection with the St. Lawrence Seaway.

P.C. 1951-75/5266, October 4, 1951, authorized remission of duties and taxes on goods imported and of taxes on goods purchased in Canada, certified by a Canadian Crown agency, government departments or the United States Government, as being for use in the construction, maintenance and operation of the project "Pine Tree".

P.C. 1955-18/717, May 19, 1955, authorized a remission of sales tax in relation to contracts for research and development entered into by the Department of Defence Production on behalf of the Canadian Armed Services and the Defence Research Board.

P.C. 1956-30/74, January 18, 1956, provided for the remission of customs duties, sales and excise taxes properly payable on goods imported into Canada for the construction, maintenance or operation of Pinetree Gap Filler Project.

P.C. 1967-21/812, May 4, 1967, provided for remission of customs duty and excise taxes on articles imported into Canada by representatives of foreign governments participating in the Canadian Universal and International Exhibition, Montreal, 1967, for presentation to Canadian residents and on articles not exceeding \$50 in value for free distribution by or on behalf of foreign participants at the exhibition.

P.C. 1956-11/1477, October 3, 1956, concerns equipment, materials and supplies used in connection with a project for dredging in boundary waters in the vicinity of Amherstburg in the Detroit River.

P.C. 1962-21/1067, August 1, 1962, concerns equipment, materials and supplies used in connection with channel improvements in Canadian waters through Pelee Passage and in the western end of Lake Erie.

P.C. 1971-11/534, March 23, 1971—Fisher Scientific Co. Ltd., Montreal, Que.

P.C. 1971-18/579, March 30, 1971—Quebec Association for the Mentally Retarded.

P.C. 1969-856, April 29, 1969, as amended by P.C. 1970-1274, July 15, 1970—Alaska State Ferry System Vessels Exemption and Remission Order.

P.C. 1969-857, April 29, 1969, as amended by P.C. 1970-701, April 21, 1970—Steamship Carrying Cargo Containers Exemption and Remission Order.

P.C. 1970-6/1297, July 22, 1970—Goods for use in salvage and clean-up operations related to oil tanker "Arrow".

P.C. 1970-1432, August 19, 1970—Fresh Peaches, Pears and Strawberries, Remission Order.

P.C. 1969-2202, November 19, 1969—Vinyl Coated Fabrics Remission Order.

P.C. 1970-105, January 21, 1970—Fresh Green and Red Peppers Remission Order.

P.C. 1970-202, February 3, 1970—Electro-conductive Paper Remission Order.

P.C. 1972-207, February 10, 1972, Authorizes remission of \$2.00 excise tax per gallon on sparkling cider manufactured in Canada, and \$1.79 customs duty and 21 cents sales tax per gallon on imported sparkling cider.

Remission on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies.

Burlington Northern Railway.....	213,405
Canadian Pacific Railway.....	559,213
Canadian National Railways.....	379,468
Chesapeake & Ohio Railway.....	29,865
Napierville Junction Railway.....	26,171
Ontario Northland Railway.....	25,492
British Columbia Railway.....	609,001
Penn Central Company.....	44,773
Quebec, North Shore & Labrador Ry.....	42,032
Quebec Cartier Railway.....	38,837

1,968,257

To amend reporting in 1970-71 Public Accounts

	Reported in 1970-71	Should have been
Burlington Northern Railway.....	193,370	193,246
Canadian Pacific Railway.....	86,135	80,194
Chesapeake & Ohio Railway.....	102,366	101,314
Penn Central Company.....	91,377	90,156
	473,248	464,910

Remission of duties and taxes on diesel locomotives imported temporarily to furnish sufficient motive power to move export grain shipments to sea and lake ports in Canada during the fiscal year 1971-72:

Canadian National Railways.....	494,205
Canadian Pacific Railway.....	1,242,315
	1,736,520

Remission of customs duties and taxes in excess of that payable on the 1/120th of the value of a mobile rail welding plant during the fiscal year 1971-72:

Railtrack Inc. for C P Rail.....	86,135
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Remission of customs duties and taxes in excess of that payable on the 1/120th of the value on a model SM 1011 Spike-master, Raco Tie Boring Machine and a Cross Carriage for Raco Bolt Machine during the fiscal year 1971-72:

Penn Central Company.....	2,236
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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Remission of customs duties on goods, tooling, ground support equipment and initial support spares for use in the development, manufacture and initial activities of F5 and T38 type aircraft, with effect from October 1, 1965:

Bristol Aerospace Ltd., Winnipeg, Man.....	14,332
Canadair Ltd., Montreal, Que.....	43,310
	<hr/> 57,642

Remission of sales tax on aircraft and engines imported for use in combined international and domestic service, and of customs duty, sales and excise taxes on aircraft parts, materials and equipment, and commissary and passenger convenience items imported for use on aircraft that are used in combined international and domestic service:

Canadian Pacific Air Lines Ltd., Vancouver, BC.....	1,930,805
Nordair Ltd., Montreal, Que.....	377,890
Pacific Western Airlines Ltd., Vancouver, BC.....	2,275
Transair Ltd., Winnipeg, Man.....	8,040
	<hr/> 2,319,010

To amend reporting in 1970-71 Public Accounts

	Reported in 1970-71	Should have been
Eastern Provincial Airways (1963) Ltd.....	867,505	301,892
Transair Ltd.....	951,500	337,053

Remission of customs duties in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles:

American Motors (Canada) Limited, Brampton, Ont..	12,193,245
Atlantic Truck and Trailer Limited, Saint John, NB..	49,195
Canadian General Electric Co. Ltd., Toronto, Ont...	15,616
Canadian Motor Industries Limited, Scarborough, Ont.....	121,788
International Harvester Co. of Canada Ltd., Hamil- ton, Ont.....	107,238
Mack Truck Manufacturing Co. of Canada Ltd., Montreal, Que.....	1,760,417
Motor Coach Industries Limited, Winnipeg, Man.....	880,378
Société de Montage Automobile Inc., St. Bruno, Que..	1,095,262
Universal Carrier Manufacturing Ltd., Edmonton, Alta.....	9,952
Walter Motor Trucks Manufacturing Co. of Canada Ltd., Ottawa, Ont.....	8,093
	<hr/> 16,241,184

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the fiscal year 1971-72 and where in all cases the amount was not less than \$25.00.

A-1 Rentals (1965) Ltd.....	4,613
A.M.F. Canada Food Service Division.....	2,393
A.M.F. Tuboscope Inc.....	55,188
Abex Industries of Canada Ltd.....	1,654

Accuracy of Canada Ltd.....	2,838
Acme Track Ltd.....	2,219
Acree Consulting Services Ltd.....	1,017
Adhesive Engineering Co.....	10,063
Agatronics Ltd.....	2,322
Ahern & Soper Ltd.....	4,804
Air Canada.....	11,354
Air-King Ltd.....	25,690
Ajem Laboratories of Canada Ltd.....	1,044
Akhurst—UBJ Machinery.....	1,164
Albany Felt of Canada Ltd.....	3,776
Alberta Chemicals Ltd.....	3,171
Alberta Government Telephones.....	4,948
Alchem Limited.....	1,035
Alfa Romeo (Canada) Ltd.....	1,628
Algoma Steel Corporation Ltd.....	23,194
Allan Crawford Associates.....	45,050
Allen-Bradley Canada Ltd.....	2,448
Allen Industries Canada Ltd.....	2,540
Allied Chemical Canada Ltd.....	4,734
Allis-Chalmers Canada Ltd.....	4,429
Allis-Chalmers Rumely Ltd.....	2,644
Allstate Insurance Co.....	4,212
Alpine Industries Ltd.....	4,947
Altec Lansing.....	3,731
Aluminum Co. of Canada Ltd.....	1,889
Ametek Testing Equipment Systems.....	2,429
American Air Filter of Canada Ltd.....	1,941
American Car Wash Mfg. Inc.....	4,911
American Film Institute, California.....	2,157
American Standard Products (Canada) Ltd.....	1,045
American Sterilizer Co. of Canada Ltd.....	1,781
American Superior Electric Co. Ltd.....	11,577
Ametek Inc.....	6,325
Amoco Canada Petroleum Co. Ltd.....	5,908
Ampex Corporation.....	5,884
Ampex of Canada Ltd.....	13,610
Anaconda American Brass Ltd.....	1,306
Aqua Chemical Enterprises Ltd.....	4,371
Arctic Sports Products Ltd.....	6,931
Armstrong Cork Canada Ltd.....	15,924
Arrow Hart of Canada Ltd.....	2,497
Arrow Transfer Co. Ltd.....	39,463
Asbestos Covering Co. Ltd.....	1,986
Astra Chemicals Ltd.....	1,023
Atlantic Aviation Canada Ltd.....	4,345
Atlantic Films Ltd.....	1,962
Atmospheric Environment Services.....	8,313
Atomic Energy of Canada.....	4,237
Audio Magnetics Corp. of Canada Ltd.....	1,146
Aurora Plastics Canada Ltd.....	113,685
Aurora Pump, a unit of General Sign Corp.....	1,115
Austriac, Reuben.....	3,412
Auto Sports Show.....	10,013
Automated Building Components Inc.....	1,057
Automatic Electric Canada Ltd.....	5,035
Avco New Idea, Farm Equip.....	1,094
Avtek Systems Inc.....	2,753
B.C. Telephone Co.....	3,138
B.C. Television Broadcasting System.....	1,658
B-D Spear Medical Systems.....	1,801
B.R.H. Associates Ltd.....	1,035
Babcock & Wilcox Canada Ltd.....	4,416
Bailey Co., T. G.....	2,669
Bailey Combined Shows.....	2,875
Bannister Pipelines Ltd.....	1,699

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Banton Broadcasting Ltd.	2,298	Calais Water and Power Co.	2,012
Barber Die Casting Co. Ltd.	23,084	Caldwell A/V Equipment Co.	1,988
Barber-Greene Canada Ltd.	61,852	Calgary Control Ltd.	2,687
Bausch & Lomb Optical Co. Ltd.	3,250	Calgary Public Library	2,866
Bay Concrete Products Ltd.	44,482	Calmar Plastics Canada Ltd.	1,649
Beatty, Albert	2,993	Calvin Products	9,199
Beckman Instruments Inc.	24,876	Cameron-McIndoo Ltd.	2,549
Bedford Industries Ltd.	31,190	Campbell Soup Canada Ltd.	3,432
Belhen-Wickes Co. Ltd.	4,389	Canada Bread Co. Ltd.	3,374
Bell Aerospace Canada—Division of Textron Canada Ltd.	2,374	Canada Games Society (1971)	1,381
Bell & Howell Canada Ltd.	5,113	Canada Illinois Tool Works Ltd.	2,578
Bell Telephone Co. of Canada Ltd.	44,195	Canada Plastic Containers Ltd.	5,671
Bellows-Valair Ltd.	1,989	Canada Starch Co. Ltd.	3,796
Beloit Corporation	2,800	Canada Tool Co. Ltd.	2,943
Beloit Sorel Walmsley Ltd.	8,114	Canaden Products Ltd.	2,099
Bendix Commercial Service Corp.	31,811	Canadian Admiral Corp. Ltd.	11,711
Beneke Industries Ltd.	3,234	Canadian Automation Testing Ltd.	1,068
Bentley Nevada Corp.	10,272	Canadian Bank Note Co.	1,357
Bestpipe Limited	5,131	Canadian Bechtel Ltd.	12,476
Betz Laboratories Ltd.	7,644	Canadian Broadcasting Corporation	6,856
Biddle Co., James G.	3,388	Canadian Curtis-Wright Ltd.	1,150
Biggar Industries Ltd.	1,473	Canadian Cutting and Coring Ltd.	28,599
Binder Tool & Mold Ltd.	4,860	Canadian Edestaal Ltd.	1,888
Bingham Pump Co. Ltd.	21,095	Canadian Engineering Surveys	1,516
Birks, Henry & Sons Ltd.	1,913	Canadian Feed Mfg. Assoc.	1,554
Black Clawson-Kennedy Ltd.	2,589	Canadian Filters Ltd.	19,607
Blackstone Industrial Products Ltd.	106,717	Canadian General Electric Co.	135,451
Blow Mold Tooling Ltd.	3,116	Canadian General Transit Co.	23,560
Bolduc & Bradley Inc.	2,486	Canadian Helium Ltd.	9,283
Bolt Beranek & Newman Inc.	1,627	Canadian Industries Ltd.	11,804
Borden Chemical Co. (Canada) Ltd.	87,580	Canadian Ingersol-Rand Co. Ltd.	4,793
Border City Holland Co.	4,734	Canadian Johns Manville Co. Ltd.	3,937
Bow Helicopters Ltd.	1,345	Canadian Keyes Fibre Co. Ltd.	1,619
Bow Plastics Ltd.	1,859	Canadian Kodak Sales Ltd.	8,752
Brake-Drome	1,205	Canadian Liquid Air Ltd.	7,887
Branson Instruments Co. Ltd.	3,638	Canadian Marconi Co.	19,628
Brian Electric Canada Ltd.	1,490	Canadian Montana Gas	3,255
Bristol Co. of Canada Ltd.	2,062	Canadian Motorola Electronics Ltd.	34,893
British Hovercraft Corp. Ltd.	1,552	Canadian Motor Lamp Co. Ltd.	17,164
British Overseas Airways Corporation	71,477	Canadian National Railways	38,625
Brooks Instruments—Division of Emerson Electric, Canada Ltd.	1,545	Canadian Overseas Telecommunications Corp.	3,136
Bruel & Kjaer (Canada) Ltd.	4,238	Canadian Pacific Airlines	56,051
Budd Automotive Co. of Canada Ltd.	57,027	Canadian Pacific Railway Co.	778,426
Builders Tool Supply	8,857	Canadian Pittsburg Industries Ltd.	4,045
Bulk Carriers Ltd.	25,946	Canadian Seating Co. Ltd.	2,519
Bundy of Canada Ltd.	2,213	Canadian Thermos Products Ltd.	78,136
Bunker Ramo (Canada) Ltd.	6,474	Canadian Timken Ltd.	1,351
Burlington Northern Inc.	20,989	Canadian Totalisator Co. Ltd.	1,070
Burroughs Business Machines Ltd.	1,005	Canadian Wildlife	6,848
Butler Metal Products Co. Ltd.	1,166	Canadian Worcester Controls Ltd.	16,877
Byron Jackson—Division Borg-Warner (Canada) Ltd.	5,992	Canadyet Closures—Division of the International Silver Co. of Canada Ltd.	3,504
C.A.E. Electronics Ltd.	12,153	Canplast Industries Ltd.	156,486
C.A.E. Industries Ltd.	46,775	Canron Ltd.	3,251
CESSCO—Division of Robert Morse Corp.	58,169	Canteltech Ltd.	11,876
C.H.C.H.—T.V.	29,323	Capilano Motor Car Co. Ltd.	1,274
C.K.C.O.—T.V.	3,200	Carlson, Chesley F. Co.	1,267
C.K.F.H.—Radio	1,561	Carrier Air Conditioning of (Canada) Ltd.	9,525
C.K.L.W.—T.V.	25,203	Carveth Metallurgical Ltd.	2,008
C.T.V. Television Network	30,397	Case & Power Equipment Ltd.	4,120
		Cataphote Corp.	2,149
		Cathedral of Tomorrow	1,133
		Cegeler Canada Ltd.	1,178
		Ceilcoate Co. of Canada Ltd.	1,191
		Central Canada Exhibition Society	5,663
		Centralab Canada Ltd.	4,056

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Central Rigging & Contracting.....	2,089	Daymond Ltd.....	11,128
Century 21 Studio.....	1,310	Dealing Production Co.....	12,639
Checkpoint Systems Inc.....	1,418	Dearborn Computer of Canada Ltd.....	1,737
Chemcell Ltd.....	1,828	Deere, John Ltd.....	15,152
Chemical Leaman Tank Lines Ltd.....	10,438	De Havilland Aircraft of Canada Ltd.....	2,935
Chemsteel Construction Co. Inc.....	2,873	De Laval Co. Ltd.....	1,206
Chesapeake & Ohio Railway Co.....	1,253	Denlen Electronics Corp. Ltd.....	1,590
Chevron Oil Co.....	11,968	Dennison Mines Ltd.....	2,303
Chicago Metallic Western Hemisphere Ltd.....	16,140	Department of Energy, Mines and Resources.....	2,060
Chil-Con Products Ltd.....	1,287	Department of the Environment/Water Survey of Canada Division.....	3,950
Chishlom Machinery Sales.....	1,191	Department of National Defence.....	4,823
Christie Brown & Co. Ltd.....	1,333	Detroit Diesel Inc.....	2,048
Chronister Valve Co. Ltd.....	1,786	De Vilbiss (Canada) Ltd.....	1,594
Chrysler Corporation.....	12,664	De Vlieg Machine Co.....	1,612
Churchill Forest Industries.....	5,354	Diamond Canapower Ltd.....	1,631
Cincinnati-Milacron Canada Ltd.....	17,819	Diamond Power Specialties Ltd.....	7,765
Clark Equipment of Canada Ltd.....	5,374	Digital Equipment of Canada Ltd.....	17,092
Clayton, George D. & Associates.....	4,760	Ditto of Canada Ltd.....	1,963
Codex Corp.....	3,482	Dixon Cable Laying Co.....	1,899
Cole-Division of Litton Business Equip. Ltd.....	13,817	Dominion Aluminum Fabricating Ltd.....	5,440
Collins Radio Co. of Canada Ltd.....	2,428	Dominion Comb and Novelty Co.....	2,944
Colorado Video Inc.....	3,441	Dominion Forge Co. Ltd.....	1,631
Columbia Plastics Ltd.....	1,497	Dominion Foundries and Steel Ltd.....	3,662
Combined Market Quotations.....	1,211	Dominion Glass Co. Ltd.....	10,009
Cominco Ltd.....	2,675	Donahue Ltd., P.R.....	7,397
Commander Aviation Ltd.....	5,670	Donn Products (Canada) Ltd.....	37,024
Compact Corp.....	1,513	Do-Ray Lamp Co. (Canada) Ltd.....	3,158
Compugraphic Training School.....	8,951	Dorr Oliver Long Ltd.....	6,239
Computer Communications.....	1,006	Douglas Aircraft Co. of Canada Ltd.....	4,941
Computer Resources.....	6,155	Dowell of Canada—Division of Dow Chemical of Canada Ltd.....	7,872
Computing Devices of Canada Ltd.....	7,136	Dresser Atlas (Canada) Ltd.....	1,187
Computrex Centres Ltd.....	1,439	Dresser Industries Canada Ltd.....	4,204
Concrete Pipe Co.....	16,377	DuKane Corp.....	1,098
Consolidated Bathurst Packaging Ltd.....	1,462	Dunlop Canada Ltd.....	13,456
Consolidated Computer Ltd.....	3,532	Dupont of Canada Ltd.....	11,018
Consumer Glass Co. Ltd.....	5,056	Duval, M. Jacques.....	2,456
Continental Electronics Mfg. Co.....	8,010	Eagle Electric of Canada Ltd.....	2,987
Control Data Canada Ltd.....	53,844	Eagle Toys Ltd.....	4,780
Control Lighting Ltd.....	3,279	East Side Plating (Canada) Ltd.....	1,803
Controls Co. Canada Ltd.....	2,243	East Side Stamping Co. Ltd.....	40,338
Cooper Bessemer of Canada Ltd.....	71,951	Eaton Co. Ltd., The.....	14,835
Cooperheat of Canada Ltd.....	4,368	Eaton Yale & Towne Inc.....	1,238
Corning Glassworks of Canada Ltd.....	48,224	Eaton Yale & Towne Precision Products Ltd.....	1,400
Coulter Mfg. Co. Ltd.....	24,237	Eaz-Lift Spring Corp. (Ontario) Ltd.....	2,621
Cramer, William E.....	1,329	Eber-East Products Ltd.....	4,698
Crane Carrier Canada Ltd.....	8,394	Ecodyne Limited.....	1,360
Crawford, Allen Assoc.....	10,092	Economics Laboratories Ltd.....	1,632
Crawford Bardco Ind. Ltd.....	1,429	Eddy Forest Products.....	20,445
Creative Display Advertising.....	1,572	Edwards of Canada—Unit of General Signal of Canada Ltd.....	2,667
Creative Workshop Ltd.....	2,487	Ekco Canada Ltd.....	33,056
Crosby Valve & Gage.....	1,584	Elco-Wood Industries Ltd.....	1,696
Crothers Leasing Ltd.....	7,366	Eldon Industries of Canada Ltd.....	9,485
Daal Plastics Ltd.....	13,660	Eldorado Electrodata Corp.....	11,567
Daisy/Heddon Ltd.....	7,564	Eldorado Electronic Equip.....	1,244
Dalbee Association Ltd.....	5,550	Electro Nucleonics.....	1,222
Danco Equipment Ltd.....	2,035	Electro Porcelain Ltd.....	3,480
Danline Canada Ltd.....	14,973	Electro Rents (Canada) Ltd.....	7,678
Data 100 (Canada) Ltd.....	1,105	Electronics Instrument Lab.....	2,668
Data Graphics Ltd.....	11,460	Electronic Systems Ltd.....	10,617
Datatype Corp.....	1,726	Elliot Industries.....	1,321
Davidson Rubber Co. Inc.....	4,843	Eltra of Canada Ltd.....	7,779
Davis Controls.....	2,713	Emcor Inc.....	7,100
		Emery Air Freight.....	1,112

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Empire Stevedoring Co.....	81,184	Goodyear Tire & Rubber Co. of Canada.....	48,257
Endress, George W. Co. Ltd.....	19,322	Grace, W. R. & Co. of Canada Ltd.....	16,244
Engrebretson, Mr. E. A.....	3,419	Grace Tabernacle.....	2,034
Ensile Limited.....	5,039	Graphic Varieties Inc.....	4,454
Entreprises de Conférence.....	6,054	Graves, M. W. Co. Ltd.....	2,043
Esco Limited.....	3,129	Great A&P Co. of Canada Ltd., The.....	1,717
Esna Limited.....	2,137	Great Canadian Oil & Supply Ltd.....	17,434
Ethyl Corporation of Canada Ltd.....	1,455	Great Lakes Fabricating.....	2,461
Evans Rule Mfg. Co. Ltd.....	7,693	Greenwich Film Productions.....	22,982
Ex-Cell-O Corporation of Canada Ltd.....	3,239	Gulf Oil Canada Ltd.....	30,378
Exeaire Aviation Ltd.....	4,039	Hal Roach Productions.....	20,754
Executone Ltd.....	15,943	Hall Lamp Co. of Canada Ltd.....	18,929
Exeltronic Industries Ltd.....	4,222	Handy Products Co. Ltd.....	1,107
Eyeline Products.....	6,741	Hankin, Francis & Co. Ltd.....	8,360
FAG Bearings Ltd.....	1,010	Hanley & Gibson Ltd.....	1,546
Fab Tec Mfg. Processes (Canada) Ltd.....	3,557	Hanley Sound Inc.....	1,193
Faberge of Canada Ltd.....	4,818	Harris, J. & Sons Ltd.....	10,495
Fairchild Industries Ltd.....	38,592	Harrison Hot Springs Hotel Co.....	7,367
Fauteux Building Supplies Ltd.....	2,251	Hasbras Industries Canada Ltd.....	10,156
Fedder Data Centers of Canada Ltd.....	8,880	Hayes-Dana Ltd.....	10,444
Ferrantic Packard Ltd.....	1,322	Heckett Engineering Co.....	4,198
Festival Productions of Toronto.....	4,268	Helisolair Ltd.....	1,967
Fiberglass Canada Ltd.....	4,028	Hewlett-Packard Canada Ltd.....	166,036
Field Aviation—Western Airlines.....	67,917	Hollis IV Ltd.....	6,813
Filtro Electric Ltd.....	8,213	Holophane Co. Ltd.....	72,493
Firestone Steel Products of Canada Ltd.....	5,232	Holt Renfrew Co. Ltd.....	12,634
Firestone Tire and Rubber Co. of Canada Ltd.....	1,049	Homesfield Industries Ltd.....	1,130
Fleet Manufacturing Ltd.....	1,289	Honeywell Controls Ltd.....	4,284
Flick, Rudy.....	7,738	Hoover Chemical Products Division.....	1,111
Flintkote Co. of Canada Ltd.....	1,284	Hotworks Inc.....	2,905
Fluor of Canada Ltd.....	8,274	Howden James, & Parsons of Canada Ltd.....	1,495
Forano Limited.....	12,117	Hughes Boat Works Ltd.....	1,623
Ford Motor Co. of Canada Ltd.....	47,732	Huron Steel Products Co. Ltd.....	16,239
Formold Plastics of Canada Ltd.....	20,763	Hydro Electric Power Commission of Ontario.....	8,702
Foster Co., L. B.....	24,448	Hydro Quebec.....	1,698
Foster Wheeler Ltd.....	3,691	ICC Holden Ltd.....	1,703
Four Star International Inc.....	3,170	I.B.M. Canada Ltd.....	42,821
Fram Canada Ltd.....	9,890	I.R.D. Mechanalysis—Division, Robertson Co. Ltd..	11,828
Frances Hankin Co. Ltd.....	2,802	I.T.E. Circuit Breaker Canada Ltd.....	1,523
Franklin Mfg. Co. (Canada) Ltd.....	36,912	I.T.T. Lighting Fixture—Division of I.T.T. Canada Ltd.....	2,572
Fraser Companies Ltd.....	13,689	Icarus Productions Inc.....	15,149
Fuller Brush Co. Ltd.....	8,696	Ideal Toy Co. of Canada Ltd.....	5,428
GAC Private Brands Co.....	1,429	Imco Containers Co. of Canada Ltd.....	22,489
G.T.E. Information Systems Inc.....	1,837	Imperial Oil Limited.....	1,550
Galaxo Co.....	1,814	Imperial Oil Enterprises Ltd.....	3,541
Garrett Mfg. Ltd.....	79,772	Imperial Tobacco Co. of Canada Ltd.....	1,958
Gelbarco Canada Ltd.....	3,664	Indiana Steel Products Co. of Canada Ltd.....	2,573
General Atronics Corp.....	6,840	Industrial Battery—Division of Gould Mfg. of Canada Ltd.....	1,909
General Computer Systems Inc.....	27,917	Industrial Grain Products.....	1,253
General Films Ltd.....	4,602	Industries Provinciales Limitee.....	2,075
General Foods Ltd.....	1,003	Inforex Inc.....	1,642
General Motors of Canada Ltd.....	243,486	Instronics Co. Ltd.....	8,478
General Motors of Canada Ltd., Diesel Division.....	2,580	Instrument Flight Research Corp.....	3,185
General Motors Corp.....	2,043	Instrumentation Lab Products Canada.....	1,933
General Plastics Ltd.....	1,423	Inter Maritime Coma Ltd.....	1,300
General Railway Signal Co. of Canada Limited.....	1,345	Interdata.....	3,636
General Telephone & Electronics Information System.....	1,338	International Harvester Co. of Canada Ltd.....	1,627
General Time of Canada Ltd.....	1,709	International Hydrodynamics Co.....	64,294
Gentile Plastics Ltd.....	3,271	International Iron and Metal Co.....	16,312
Geophysical Service Inc.....	81,411	International Jet Air Ltd.....	1,783
Gildon Metal Enterprises Ltd.....	4,897	International Nickel Co. of Canada Ltd.....	11,643
Glidden Co.—Division of SCM (Canada) Ltd.....	1,036	International Tools Ltd.....	1,014
		Interprovincial Pipe Line Co.....	11,902
		Intra Coat Inc.....	9,883

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Iona Regina Ltd.	2,150	Magnavox of Canada Ltd.	19,946
Irving Refining Ltd.	4,404	Magnetic Analysis Corp.	1,959
Irvington Industries Ltd.	1,474	Maine & N.B. Electric Power Co. Ltd.	15,646
Irwin Toy Ltd.	49,197	Maine State Highway Commission	5,664
Ithaco Inc.	2,209	Malcolm Condensing Co.	1,036
Jack Tilles Productions	2,536	Malcolm Inc.	4,594
Jacuzzi Canada Ltd.	15,481	Mandrel Canada Ltd.	1,030
Jay Industries Inc.	7,603	Manitoba Harvesters—Division of Rempel Dairy Equip.	5,060
Jax Mold and Machine Ltd.	3,569	Manley, F. & Sons Ltd.	3,171
Johnson & Hogan Construction Ltd.	16,955	Maralay Enterprises Ltd.	4,269
Jones Amusement Corp.	3,467	Marin, Clare J.	1,164
Joy Mfg. Co. (Canada) Ltd.	1,995	Mark Andy Inc.	6,342
K.C. Aviation Inc.	5,015	Massey Ferguson Industries Ltd.	1,696
K.L.M. Royal Dutch Airlines	4,800	Master Mechanical Co. Ltd.	8,819
K.S.H. Selk Canada Ltd.	14,837	Matsushita Electric Co. of Canada Ltd.	5,696
Kamyr Incorporated	2,021	McCaig Racing Enterprises	8,594
Kellogg Co. of Canada Ltd.	1,237	McGee, Wayne L. Co. Ltd.	16,588
Kelsey-Hayes Canada Ltd.	8,196	McGraw-Edison of Canada Ltd.	1,780
Kendan Mfg. Co. Ltd.	1,406	McKinley Transport Ltd.	18,031
Kenner Products (Canada) Ltd.	36,244	Mears Vulcan Heels—Division of Canada Last Co. Ltd.	4,888
Keydata Canada—Division of A.G.T. Data Systems Ltd.	2,443	Meeker, Mr. Ralph—Meeker Shows Inc.	4,224
Keystone Contractors (1970) Ltd.	2,312	Megatronix Limited	4,805
Kimberley-Clark of Canada Ltd.	25,248	Mercedes-Benz of North America Inc.	2,975
Kiekhaefer Mercury Co. of Canada Ltd.	2,235	Metals Research Instrument Corp.	2,233
King Screen Productions Ltd.	4,992	Michigan Consolidated Gas Co.	1,143
Kitchener Silo Co. Ltd.	2,118	Micromatic Hone Ltd.	1,855
Kluge Film Productions Inc.	1,101	Microsystems International Ltd.	3,691
Kongsburg Systems Ltd.	2,110	Midland Industries Ltd.	37,318
Koppers of Canada Ltd.	20,499	Miles Laboratories Ltd.	1,388
Kornel, Thomas	1,537	Miller Fluid Power Canada Ltd.	7,587
Kraft Machinery	5,522	Ministry of Transport	6,778
Krashes, Bert	5,247	Mitchell Maintenance Systems of Canada Ltd.	2,448
Kroehler Mfg. Co. Ltd.	2,013	Mobil Oil Canada Ltd.	8,125
L.F.E. Automatic Signal	3,076	Mobil Chemical Plastic Co. Ltd.	1,316
Lafarge Cement of North America Ltd.	2,883	Mobile Exhibits Inc.	13,303
Lampson, Neil F.	26,235	Modern Industries	2,134
Lau Products Ltd.	4,886	Mohr, John & Sons	1,928
Laurentide Chemicals & Sulphur Co.	10,876	Moller Steamship Liner	3,357
Lear Siegler (Canada) Ltd.	13,369	Monroe Auto Equip. Co.	1,336
Lee Tool and Mold Co. Ltd.	1,482	Monsanto Canada Ltd.	4,276
Lenkurt Electric Co. of Canada Ltd.	1,331	Montreal Pipeline Ltd.	6,636
Leolisi Limited	1,460	Montreal Video Co.	2,241
Lethbridge and District Exhibition	1,577	Morley, F. & Sons Ltd.	2,700
Libby Aid Products Ltd.	1,704	Morse, Robert Corp.	3,593
Lines Bros. Canada Ltd.	1,156	Motor Coach Industries	2,423
Litton Medical Products of Canada Ltd.	1,995	Motorola Electronic Sales Ltd.	6,388
Litton Systems (Canada) Ltd.	4,006	Motorola Military & Aerospace Elect. of Canada	13,643
Lockheed Offshore Petroleum Services Ltd.	1,180	Motor Wheel Industries (Chatham) Ltd.	25,090
Lockport Felt Ltd.	10,037	Munro Games Ltd.	8,902
Logetronics Inc.	1,875	N.B. Broadcasting Co.	2,618
Longines Wittnauer Co. Canada Ltd.	4,068	Napanee Industries (1962) Ltd.	5,579
Lou's Bearings and Transmission Ltd.	1,686	Napierville Junction Railway Co.	26,166
Louis Albert Associates	3,306	Nassau Nova Scotia Corp.	1,158
Louis Marx & Co. of Canada Ltd.	40,081	National Cash Register Co. of Canada	20,301
Low Lombardo MGM Productions Inc.	1,015	National Council of the Paper Industry Inc.	1,231
Lundrigans Limited	5,858	National Research Council of Canada	2,307
Lux Time (Canada) Ltd.	6,518	National Rubber Co. Ltd.	1,524
MTS Systems Corp.	1,513	Nelson Stud Welding Ltd.	2,020
MacMillan Bloedel Ltd.	9,028	Nestlé (Canada) Ltd.	1,089
Mack Trucks (Canada) Ltd.	6,952	New Holland—Division Sperry Rand Canada Ltd.	1,970
Magna Electronics Ltd.	1,733	Nicholas Bros. Ltd.	6,918
		Noble, F. H. & Co. (Canada) Ltd.	1,478
		Nooter Corp.	1,092
		Noranda Mines Ltd.	1,164

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Nordair Corp. Ltd.	3,907
Noram Communications.	1,759
Northern Electric Co. Ltd.	14,041
Northern Engine & Equip., B.C. Ltd.	1,569
Nutone Electrical Mfg. Co. of Canada Ltd.	1,003
Okanagan Helicopters Ltd.	1,763
Omsteel Industries Ltd.	7,072
Ontario Department of Highways.	4,327
Ontario Harvestore Systems Ltd.	3,614
Ontario Malleable Iron Ltd.	1,102
Ontario-Minnesota Pulp and Paper Co. Ltd.	4,410
Ontario Northland R.R.	23,312
Ontario Steel Products Co. Ltd.	9,354
Optical Scanning Corp.	4,035
Otaco Limited.	2,086
Otis Pressure Controls Ltd.	6,334
Outboard Marine Corporation of Canada Ltd.	1,634
Ovalstrapping Ltd.	1,286
Overhead Door Co. Ltd.	1,747
Oxford Frozen Foods.	1,872
Pacific Press Publishing Assoc.	4,290
Pacific Western Airlines Ltd.	34,084
Packard Instrument Co. Ltd.	1,868
Pan-Am Canada.	1,979
Papernick, R.	2,065
Parker Brothers Games Ltd.	28,301
Parsons Construction Co., Ralph M.	6,276
Paulin Chambers Ltd.	15,867
Peerless Plastics Ltd.	1,186
Penasalt Ltd.	6,687
Penn Central Co.	54,112
Per Lux Canada Ltd.	1,317
Perkins Papers Ltd.	10,649
Permacon Inc.	1,071
Petroleum Supply International Ltd.	1,892
Petrolite Corp.	2,701
Philips Electronics Industries Ltd.	14,831
Pitchford Inc., DBA Power Package Inc.	8,068
Pitney Bowes of Canada Ltd.	21,415
Plastex Industries Ltd.	1,024
Plax Canada Ltd.	25,951
Playco Ltd.	3,948
Plessey Canada Ltd.	1,398
Polybottle Ltd.	13,751
Polymer Corp. Ltd.	3,918
Potter Data Products.	14,425
Presbyterian Church Wager Co.	1,398
Precision Plastic Products Ltd.	2,133
Procter and Gamble Co. of Canada Ltd.	2,090
Proctor-Lewyt—Division of S.C.M. (Canada) Ltd.	1,108
Productions Contemporaines Enrg.	5,408
Promotions Inc.	39,277
Protective Plastics Ltd.	2,617
Quaker Oats Co. of Canada Ltd.	2,548
Quebec North Shore and Labrador Railway.	42,032
Quick Cable Canada Ltd.	3,806
Quindar Products Ltd.	10,412
R.C.A. Limited.	141,996
R.C.A. Recording Studios.	1,429
R.O.R. Associates Ltd.	22,082
Racine Hydraulics (Canada) Ltd.	1,158
Radionics Limited.	3,785

Railtrack Inc.	77,224
Ray Plastics Ltd.	1,890
Rayonier Canada (B.C.) Ltd.	4,084
Raytheon Canada Ltd.	2,310
Recognition Equipment Inc.	9,073
Redco Inc.	2,246
Redpath Sugar Ltd.	2,208
Reflex Corp. of Canada Ltd.	20,931
Reliable Toy Co. Ltd.	11,240
Reliance Electric Ltd.	8,723
Remington Rand—Division of Sperry Rand Canada Ltd.	3,509
Rex Chainbelt (Canada) Ltd.	1,468
Richardson, James A.	3,770
Robert McAlpine Ltd.	14,878
Robert Morse Corp. Ltd.	4,420
Rochester Inst. Systems of Canada Ltd.	1,441
Rockwell Mfg. of Canada Ltd.	5,796
Rockwell Standard Corp.	1,646
Rolls-Royce (Canada) Ltd.	19,315
Rosite Canada Ltd.	4,817
Rothmans of Pall Mall Canada Ltd.	9,803
Royal Canadian Mint.	4,567
Royal Winnipeg Ballet.	2,020
Rubbermaid (Canada) Ltd.	54,395
Rusint Electronics & Sales Canada Ltd.	5,938
Ryder, J. H. Machinery Co., Eastern Ltd.	1,066
Samsonite of Canada Ltd.	18,878
Sanders Associates Inc.	9,237
Sandrick Canadian Ltd.	31,437
Sanitank Inc.	8,561
Schellenberg Sales & Service.	2,605
Scherer, R. P. (Canada).	2,666
Schneider Instrument Co. of Ontario Ltd.	1,187
Shaffer Western Hemisphere Inc.	1,225
Scott Laboratories Inc.	1,955
Scott Paper Co.	6,394
Screen Gems Inc.	1,998
Seattle Opera Association.	1,765
Sehl Engineering Ltd.	48,920
Servo Corp. of America.	2,830
Shell Canada Ltd.	13,609
Sherman Mines.	3,243
Shoup Voting Machine Corp.	3,218
Siegler (Canada) Ltd.	5,438
Siemens Canada Ltd.	1,616
Sierra Research.	3,348
Siffari Jewellery Co. Ltd.	2,267
Sifto Salt—Division of Domtar Chemicals Ltd.	2,646
Sigma Machinery & Tool Co.	5,075
Signode Canada Ltd.	2,552
Silbrico Corporation.	1,596
Simmons, T. S. Co. Ltd.	1,747
Simpson, A. G. Company Ltd.	1,302
Singer Co. of Canada Ltd.	7,862
Sky Charter Ltd.	1,448
Slant/Fin. Ltd.	1,273
Smith-Nixon & Co. Ltd.	1,441
Société Québécoise d'Initiative Pétrolière.	2,991
Solo Products Ltd.	1,516
Sombra Welding Ltd.	1,952
Somerville Plastics Ltd.	20,120
Sommer & Maca Co.	2,240
Sovereign Seat Covers Mfg. Co.	2,659
Spar Aerospace Products Ltd.	6,031
Spartan Aero Ltd.	5,929

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Spectra Research Ltd.	4,908	Unimation Inc.	5,075
Sperry Marine, Systems Division	6,004	Union Carbide Canada Ltd.	11,353
Spiras Systems Inc.	5,742	Uniroyal Limited	4,541
Sport Install Inc.	9,190	Unit Rig & Equipment Co. of Canada	4,601
Square D Co. Canada Ltd.	2,549	United Aircraft of Canada Ltd.	22,822
Standard Aero Engine Ltd.	7,615	United Last Co. Ltd.	1,069
Stang Assoc. Ltd., John	2,855	United Recording Corp. of Nevada	28,014
Stanley-Berry Ltd.	8,703	United States Steel Corp.	1,843
Stanley Works of Canada Ltd.	3,365	Univac—Division of Sperry Rand Canada Ltd.	5,540
Star Bulk Shipping Co. (Canada) Ltd.	8,281	Universal Pictures Inc.	87,448
Stauffer, M. K.	8,894	Universal Terminals Ltd.	1,062
Steep Rock Iron Mines Ltd.	1,020	University of Alberta	1,115
Sterner Industries Ltd.	1,225	University of Toronto	2,256
Streamline Copper and Brass	1,683	Upton Bradeen and James Ltd.	4,089
Stevens, W. L.	1,107	Utah Construction & Mining Co.	1,707
Stewart-Warner Corp. of Canada Ltd.	8,201	Valenite-Modco Ltd.	33,157
Street People Co.	1,642	Vantel Broadcasting Co. Ltd.	98,955
Sullivan, Eric Associates Ltd.	1,580	Varian Associates of Canada Ltd.	14,076
Sulzer Bros. Ltd.	3,822	Venus Electric Ltd.	7,272
Sun Oil Co. Ltd.	2,233	Vertees Corp.	3,440
Sun-Rype Products Ltd.	2,196	Vickers—Division of Sperry Rand Canada Ltd.	3,169
Sunbeam Corporation (Canada) Ltd.	56,252	Victor Comptometer Ltd.	1,193
Sutherland, Eldon Laird	1,264	Victoria Pile Driving Ltd.	11,466
Swift Investment Corp.	1,599	Video Pipe Grouting	2,893
Symak Sales Co. Ltd.	1,511	Vista-Lite Products	3,029
Syroco Canada Ltd.	48,809	Wabco Construction Equipment Division	2,473
T. R. W. Controls	1,198	Wabco Equipment Inc.	7,818
T. R. W. Incorporated	6,246	Wagner Signs Ltd.	1,522
T & T Technology Inc.	1,715	Wahl Clipper Corp. of Canada	1,782
Taiga Systems Ltd.	2,833	Wajax Equipment Ltd.	3,105
Tally Corporation	6,048	Wakefield Lighting Ltd.	13,390
Taylor Electric Mfg. Co. Ltd.	5,728	Walker, Hiram & Sons Ltd.	3,627
Technical Marketing Assoc.	1,105	Wally Heider Recording Co.	46,801
Technicon International of Canada Limited	19,547	Wang Laboratories Canada Ltd.	2,041
Tecumseh Products of Canada	1,873	Wardair Canada Ltd.	4,676
Tektronix Canada Ltd.	2,213	Warner Bros. Inc.	16,193
Tele-Radio Systems Ltd.	4,933	Warner & Swasey Canada Ltd.	2,428
Teledyne Systems Co.	12,288	Washington Iron Works Inc.	20,548
Telex Limited	2,740	Weber Technical Products	1,309
Telso Products Ltd.	2,816	Weis, Gary	7,962
Temtron Electronics Ltd.	1,278	Weldon's Concrete Pipe Ltd.	1,699
Tennant Co.	1,929	Welland Forge	1,841
Tennant Griplock of Canada Ltd.	4,312	Welles Corp. Ltd.	1,013
Terminal Communications Inc.	3,668	Welmet Industries Ltd.	4,690
Tex Tan Kenway Leather Co.	2,866	West Coast Transmissions Co. Ltd.	1,529
Therm-O-Disc (Canada) Ltd.	2,665	Western Electronic Systems Co. Ltd.	1,210
Thermon Canada Ltd.	4,864	Westinghouse Air Brake Co. Ltd.	3,782
Tilco Plastics Ltd.	1,691	Westinghouse Canada Ltd.	71,282
Timberjack—Division of Eaton Yale & Towne	14,091	Westinghouse Electric Corp. Ltd.	28,469
Tonka Corporation Canada Ltd.	606,768	Whitman Golden Canada Ltd.	1,017
Torin Mfg. (Canada) Ltd.	21,712	Whitney, W. A. Co. Ltd.	2,992
Toronto Plastics Ltd.	3,842	Whittaker Electronics Ltd.	7,888
Torrington Co. Ltd.	1,159	Wickman, A. C. Ltd.	2,699
Town of Milton	2,591	Wild of Canada Ltd.	8,185
Trans Air Limited	10,149	Williams, A. R. Machinery Co. Ltd.	2,433
Trans Aircraft Co.	9,126	Williams & Wilson Ltd.	6,141
Transogram Canada Ltd.	27,290	Wix Corp. Ltd.	2,764
Transpacific S.S. Agency	37,058	Wizan Productions Inc.	86,871
Trelawney of Canada Ltd.	1,032	Woodbridge Moulded Products Ltd.	62,215
Tridon Limited	4,288	Woodstream Corp.	24,167
Triple E. Motor Homes Ltd.	3,199	Worldwide Church of God	27,500
Tucker Plastic Products Ltd.	26,686	Worthington (Canada) Ltd.	1,751
Tupperware Home Parties Ltd.	621,815	Xerox Data Systems Inc.	4,061
		Zero Manufacturing Co.	2,406

10,422,103

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

The following remissions were granted on the recommendation of the Minister of Finance, the Minister of Industry, and the Treasury Board under the Automotive Adjustment Assistance Programme, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency in their industry. The remissions cover a certain part of the customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original equipment motor vehicle parts:

Barber Die Casting Co. Ltd., Hamilton, Ont.	3,001
Bowltex Ltd., Windsor, Ont.	4,324
Budd Automotive Co. of Canada Ltd., Kitchener, Ont.	25,522
Canadair, Montreal, Que.	3,655
Canadian Motor Lamp Co. Ltd., Windsor, Ont.	1,256
Daal Specialties Ltd., Windsor, Ont.	1,001
Freedland Industries Ltd., Windsor, Ont.	10,172
General Motors of Canada Ltd., Oshawa, Ont.	46,590
General Motors of Canada Ltd. (formerly McKinnon Industries), St. Catharines, Ont.	289,293
Kelsey-Hayes Canada Ltd., Windsor, Ont.	1,104
F. Jos. Lamb Co. (Canada) Ltd., (formerly Fab-Tec Manufacturing Processes (Canada) Ltd.), Windsor, Ont.	17,029
La Salle Machine Tool of Canada Ltd., Windsor, Ont.	9,213
Motor Wheel Industries (Chatham) Ltd., Chatham, Ont.	4,784
National Auto Radiator Manufacturing Co. Ltd., Windsor, Ont.	2,466
Plasticast Die Casting, Division of Noranda Copper Mills Ltd., Windsor, Ont.	2,255
Precision Products Division, Eaton Yale & Towne Canada Ltd., Wallaceburg, Ont.	5,631
Precision Welder & Flexopress (Canada) Ltd., Toronto, Ont.	24,522
Trim Trends Canada Ltd., Dundalk, Ont.	1,828
	453,646

Tariff item 42700-1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to machinery and parts imported during the period April 1, 1971 to March 31, 1972, inclusive:

P.C. 1968—7/185, February 1, 1968	11,949
P.C. 1968—7/230, February 8, 1968	12,444
P.C. 1968—12/288, February 15, 1968	16,572
P.C. 1968—8/324, February 22, 1968 amended by P.C. 1968—4/834, May 2, 1968	20,322
P.C. 1968—19/371, February 29, 1968	3,416
P.C. 1968—10/428, March 7, 1968	17,959

P.C. 1968—10/483, March 14, 1968	5,286
P.C. 1968—9/529, March 21, 1968	7,015
P.C. 1968—7/584, March 28, 1968	6,518
P.C. 1968—4/642, April 3, 1968	6,868
P.C. 1968—11/676, April 10, 1968	14,495
P.C. 1968—7/718, April 17, 1968	21,978
P.C. 1968—5/834, May 2, 1968	10,384
P.C. 1968—6/834, May 2, 1968	13,939
P.C. 1968—8/925, May 15, 1968	18,606
P.C. 1968—9/925, May 15, 1968 amended by P.C. 1968—5/1817, August 7, 1968	37,453
P.C. 1968—12/1018, May 29, 1968	16,987
P.C. 1968—13/1018, May 29, 1968	16,027
P.C. 1968—10/1075, June 5, 1968	65,528
P.C. 1968—11/1118, June 12, 1968	5,568
P.C. 1968—7/1173, June 19, 1968	8,998
P.C. 1968—7/1189, June 28, 1968	25,037
P.C. 1968—17/1325, July 17, 1968	3,423
P.C. 1968—18/1325, July 17, 1968	19,929
P.C. 1968—13/1445, July 24, 1968	2,912
P.C. 1968—9/1487, July 31, 1968	6,988
P.C. 1968—10/1487, July 31, 1968	5,401
P.C. 1968—9/1517, August 7, 1968	13,156
P.C. 1968—11/1569, August 14, 1968	2,479
P.C. 1968—13/1636, August 28, 1968	3,108
P.C. 1968—14/1636, August 28, 1968	5,713
P.C. 1968—7/1767, September 17, 1968	6,564
P.C. 1968—8/1767, September 17, 1968	1,003
P.C. 1968—7/1810, September 24, 1968	1,505
P.C. 1968—5/1811, September 24, 1968	2,226
P.C. 1968—9/1853, October 1, 1968	4,043
P.C. 1968—6/1891, October 8, 1968	6,825
P.C. 1968—9/1936, October 22, 1968 amended by P.C. 1968—8/2154, November 26, 1968	6,577
P.C. 1968—19/1999, October 29, 1968	12,946
P.C. 1968—20/1999, October 29, 1968	2,843
P.C. 1968—14/2078, November 5, 1968	2,206
P.C. 1968—8/2100, November 19, 1968 amended by P.C. 1968—13/2226, December 10, 1968	6,297
P.C. 1968—10/2101, November 19, 1968	22,205
P.C. 1968—9/2154, November 26, 1968	35,831
P.C. 1968—14/2226, December 10, 1968	3,327
P.C. 1968—15/2226, December 10, 1968	3,551
P.C. 1968—5/2278, December 17, 1968	13,236
P.C. 1969—61, January 14, 1969	20,219
P.C. 1969—62, January 14, 1969	3,353
P.C. 1969—128, January 21, 1969	10,012
P.C. 1969—129, January 21, 1969	30,415
P.C. 1969—173, January 28, 1969	15,294
P.C. 1969—215, February 4, 1969	15,412
P.C. 1969—272, February 11, 1969	11,192
P.C. 1969—323, February 18, 1969	22,196
P.C. 1969—366, February 25, 1969	24,628
P.C. 1969—423, March 4, 1969	30,914
P.C. 1969—474, March 11, 1969	14,901
P.C. 1969—562, March 18, 1969	16,851
P.C. 1969—608, March 25, 1969	11,842
P.C. 1969—726, April 15, 1969	63,243
P.C. 1969—727, April 15, 1969	10,909
P.C. 1969—803, April 22, 1969	22,165
P.C. 1969—804, April 22, 1969	5,673
P.C. 1969—921, May 6, 1969	17,429
P.C. 1969—976, May 13, 1969	36,366
P.C. 1969—977, May 13, 1969	7,455
P.C. 1969—1021, May 20, 1969	88,704
P.C. 1969—1080, May 27, 1969	8,241

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

P.C. 1969—1133, June 3, 1969.....	7,822
P.C. 1969—1171, June 10, 1969.....	26,668
P.C. 1969—1218, June 17, 1969.....	14,414
P.C. 1969—1288, June 25, 1969.....	7,440
P.C. 1969—1361, July 8, 1969.....	6,097
P.C. 1969—1424, July 15, 1969.....	20,867
P.C. 1969—1425, July 15, 1969.....	14,453
P.C. 1969—1472, July 22, 1969.....	30,736
P.C. 1969—1520, July 29, 1969.....	17,318
P.C. 1969—1605, August 13, 1969.....	15,721
P.C. 1969—1669, August 27, 1969.....	31,988
P.C. 1969—1670, August 27, 1969.....	56,474
P.C. 1969—1671, August, 27 1969.....	37,749
P.C. 1969—1717, September 11, 1969.....	56,685
P.C. 1969—1718, September 11, 1969.....	12,967
P.C. 1969—1790, September 17, 1969.....	14,489
P.C. 1969—1838, September 24, 1969.....	45,866
P.C. 1969—1892, October 1, 1969.....	43,253
P.C. 1969—1937, October 8, 1969.....	23,370
P.C. 1969—1985, October 15, 1969.....	55,000
P.C. 1969—2017, October 21, 1969.....	16,517
P.C. 1969—2093, October 29, 1969.....	28,816
P.C. 1969—2139, November 5, 1969.....	38,682
P.C. 1969—2175, November 12, 1969.....	80,068
P.C. 1969—2210, November 19, 1969.....	22,688
P.C. 1969—2241, November 26, 1969.....	33,968
P.C. 1969—2292, December 3, 1969.....	43,037
P.C. 1969—2329, December 10, 1969.....	187,358
P.C. 1969—2376, December 17, 1969.....	111,092
P.C. 1970—30, January 14, 1970.....	38,613
P.C. 1970—31, January 14, 1970.....	53,911
P.C. 1970—31A, January 14, 1970.....	58,198
P.C. 1970—31B, January 14, 1970.....	193,724
P.C. 1970—168, January 27, 1970.....	79,069
P.C. 1970—209, February 3, 1970 amended by P.C. 1970—428, March 10, 1970.....	236,312
P.C. 1970—248, February 10, 1970 amended by P.C. 1970—427, March 10, 1970 and P.C. 1970—796, May 5, 1970.....	344,767
P.C. 1970—305, February 17, 1970.....	111,199
P.C. 1970—341, February 24, 1970.....	122,009
P.C. 1970—383, March 3, 1970.....	148,581
P.C. 1970—429, March 10, 1970.....	241,960
P.C. 1970—477, March 17, 1970.....	353,704
P.C. 1970—528, March 24, 1970.....	275,685
P.C. 1970—597, April 7, 1970.....	267,876
P.C. 1970—598, April 7, 1970.....	500,284
P.C. 1970—697, April 21, 1970.....	258,737
P.C. 1970—740, April 28, 1970.....	305,112
P.C. 1970—797, May 5, 1970.....	196,929
P.C. 1970—861, May 12, 1970.....	228,951
P.C. 1970—894, May 19, 1970.....	490,854
P.C. 1970—968, June 2, 1970.....	538,418
P.C. 1970—1016, June 9, 1970.....	520,207
P.C. 1970—1123, June 23, 1970.....	390,796
P.C. 1970—1124, June 23, 1970.....	674,033
P.C. 1970—1174, June 30, 1970.....	455,473
P.C. 1970—1224, July 8, 1970.....	295,554
P.C. 1970—1266, July 15, 1970.....	270,486
P.C. 1970—1312, July 22, 1970.....	172,296
P.C. 1970—1354, July 29, 1970 amended by P.C. 1970—1830, October 21, 1970.....	160,706

P.C. 1970—1401, August 5, 1970.....	446,124
P.C. 1970—1451, August 19, 1970.....	874,471
P.C. 1970—1452, August 19, 1970.....	246,971
P.C. 1970—1537, September 9, 1970.....	377,622
P.C. 1970—1538, September 9, 1970.....	296,342
P.C. 1970—1539, September 9, 1970.....	532,310
P.C. 1970—1615, September 16, 1970.....	688,249
P.C. 1970—1662, September 23, 1970.....	410,505
P.C. 1970—1744, October 6, 1970.....	266,174
P.C. 1970—1745, October 6, 1970.....	677,286
P.C. 1970—1832, October 21, 1970.....	404,707
P.C. 1970—1833, October 21, 1970.....	633,249
P.C. 1970—1869, October 27, 1970.....	353,325
P.C. 1970—1904, November 3, 1970.....	304,737
P.C. 1970—1956, November 10, 1970.....	651,212
P.C. 1970—2001, November 17, 1970.....	1,113,393
P.C. 1970—2032, November 24, 1970.....	3,317,291
P.C. 1970—2089, December 8, 1970.....	685,926
P.C. 1970—2090, December 8, 1970.....	640,912
P.C. 1970—2154, December 15, 1970.....	1,143,811
P.C. 1970—2197, December 22, 1970.....	1,879,159
P.C. 1971—27, January 12, 1971.....	1,060,352
P.C. 1971—82, January 19, 1971.....	1,737,117
P.C. 1971—141, January 26, 1971.....	1,570,332
P.C. 1971—207, February 2, 1971.....	1,328,069
P.C. 1971—256, February 9, 1971.....	1,265,991
P.C. 1971—296, February 16, 1971.....	1,417,033
P.C. 1971—355, February 23, 1971.....	1,687,263
P.C. 1971—390, March 2, 1971.....	792,446
P.C. 1971—429, March 9, 1971.....	1,140,428
P.C. 1971—484, March 16, 1971.....	612,433
P.C. 1971—556, March 23, 1971.....	999,847
P.C. 1971—595, March 30, 1971.....	1,833,148
P.C. 1971—652, April 6, 1971.....	986,436
P.C. 1971—721, April 20, 1971.....	865,097
P.C. 1971—802, April 27, 1971.....	1,260,067
P.C. 1971—863, May 4, 1971.....	1,389,898
P.C. 1971—944, May 18, 1971.....	853,853
P.C. 1971—945, May 18, 1971.....	1,155,122
P.C. 1971—1000, May 25, 1971.....	1,760,186
P.C. 1971—1031, June 1, 1971.....	607,203
P.C. 1971—1099, June 8, 1971.....	742,587
P.C. 1971—1252, June 23, 1971.....	524,860
P.C. 1971—1253, June 23, 1971.....	1,027,401
P.C. 1971—1298, June 29, 1971.....	851,571
P.C. 1971—1420, July 13, 1971.....	575,148
P.C. 1971—1421, July 13, 1971.....	577,287
P.C. 1971—1475, July 20, 1971.....	703,203
P.C. 1971—1524, July 27, 1971.....	590,822
P.C. 1971—1637, August 11, 1971.....	1,384,334
P.C. 1971—1638, August 11, 1971.....	555,740
P.C. 1971—1711, August 18, 1971.....	539,163
P.C. 1971—1822, September 1, 1971.....	374,147
P.C. 1971—1890, September 7, 1971.....	702,418
P.C. 1971—1891, September 7, 1971.....	766,560
P.C. 1971—1928, September 14, 1971.....	330,159
P.C. 1971—1986, September 21, 1971.....	411,231
P.C. 1971—2087, October 5, 1971.....	436,070
P.C. 1971—2088, October 5, 1971.....	315,305
P.C. 1971—2134, October 12, 1971.....	334,700
P.C. 1971—2191, October 19, 1971.....	494,696
P.C. 1971—2289, November 2, 1971.....	336,443
P.C. 1971—2290, November 2, 1971.....	408,701
P.C. 1971—2480, November 9, 1971.....	383,771
P.C. 1971—2583, November 23, 1971.....	458,661
P.C. 1971—2634, November 30, 1971.....	754,574

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

P.C. 1971—2676, December 7, 1971.....	480,953
P.C. 1971—2730, December 14, 1971.....	364,589
P.C. 1971—6/2712, December 14, 1971.....	25,792
P.C. 1972—35, January 18, 1972.....	280,281
P.C. 1972—36, January 18, 1972.....	473,257
P.C. 1972—37, January 18, 1972.....	393,703
P.C. 1972—38, January 18, 1972.....	257,013
P.C. 1972—103, January 27, 1972.....	430,713
P.C. 1972—174, February 3, 1972.....	152,234
P.C. 1972—216, February 10, 1972.....	174,567
P.C. 1972—270, February 17, 1972.....	160,365
P.C. 1972—311, February 22, 1972.....	59,251
P.C. 1972—358, February 29, 1972.....	83,876

P.C. 1969—1984, October 15, 1969, remits the duty payable under Schedule A of the Customs Tariff on parts classified under tariff item 42700-1, entered for consumption in 1970 or 1971, for machines, accessories for machines or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700-1, and were in fact imported prior to January 1, 1968..... 6,209,063

P.C. 1971—2727, December 14, 1971, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700-1, entered for consumption in 1972 or 1973 and are either:

- (a) for machines, for accessories for machines or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700-1, and were in fact imported prior to January 1, 1968, or
- (b) for machines, for accessories for machines or attachments to machines, that were imported under a remission of duty authorized during 1968 or 1969 pursuant to tariff item 42700-1..... 1,100,727

P.C. 1970-1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods..... 2,049,567

77,672,704

The following Orders-in-Council were not acted upon during the fiscal year 1971-72:

- P.C. 1972—424, March 7, 1972.
- P.C. 1972—485, March 14, 1972.
- P.C. 1972—525, March 21, 1972.

General

Bastos of Canada Ltd., Louiseville, Que.....	2,063
Excise duty on cigarettes and tobacco destroyed under excise supervision as they were unfit for human consumption.	
Bell Aerospace Canada, Division of Textron Canada, Grand Bend, Ont.....	301,568
Customs duty on components and jigs, fixtures and tooling required in the development, testing and initial production of an experimental heavy haul hovercraft to be manufactured in Canada.	
Benson & Hedges (Canada) Limited, Brampton, Ont.....	34,636
Excise duty on cigarettes and tobacco destroyed under excise supervision as they were unfit for human consumption.	
Benson & Hedges (Canada) Limited, Montreal, Que.....	4,418
Excise duty on cigarettes destroyed under excise supervision as they were unfit for human consumption.	
Boeing of Canada Limited, Winnipeg, Man.....	9,338
Customs duty on used tooling and materials for use in the production of components for types 707, 727, 737 and 747 aircraft.	
Bristol Aerospace Ltd., Winnipeg, Man.....	63,147
Customs duty on materials and components used in the manufacture of Black Brant upper atmospheric research vehicles.	
Bristol Aerospace Ltd., Winnipeg, Man.....	8,423
Customs duties and excise taxes on materials or components used in the research, development, testing and evaluation of an atmospheric meteorological probe termed a metrocket.	
Bristol Aerospace Ltd., Winnipeg, Man.....	8,627
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.	
CAE Electronics Limited, Montreal, Que.....	62,373
Customs duty on materials, tools, jigs and fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for type DC10 aircraft.	
CAE Industries Limited, Montreal, Que.....	6,995
Customs duty on materials, tools, jigs and fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for type DC10 aircraft.	
Canadair Ltd., Montreal, Que.....	26,085
Customs duty on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 Surveillance Drone System.	
Canadair Ltd., Montreal, Que.....	23,871
Customs duties on parts and material imported for use in the manufacture of components for defence contractors in the United States under defence development and production sharing programs.	
Canadian General Electric Co. Ltd., Toronto, Ont.....	10,995
Customs duty on gas turbine engine parts imported for use in the production of gas turbine electrical generating equipment.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Canon Ltd., Montreal, Que.	1,088	Fleet Manufacturing Limited, Fort Erie, Ont.	269,427
Customs duty on steel, steel products and related material imported for use in the fabrication of bridge components for export.		Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.	
City of Saskatoon, Sask.	19,772	Ford Ensite Ltd., St. Thomas, Ont.	45,301
Sales tax on materials used to construct a civic auditorium as part of the official centennial project sponsored by the Federal Government in Saskatchewan.		Customs duty on machinery and equipment for use in the production of the Ford "400" engine.	
Coldstream Products of Canada Limited, Winnipeg, Man.	2,084	Forest Protection Ltd., Campbellton, NB.	7,931
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.		Sales tax on equipment and supplies used in combatting budworms in New Brunswick's forests.	
Control Data of Canada Limited, Toronto, Ont.	469,066	Galtex Co. Ltd., Galt, Ont.	3,408
Customs duty on equipment and components imported in the years 1970, 1971 and 1972 by Control Data of Canada Limited for use in research and development of data processing equipment and for the sales tax representing the difference between the sales tax payable on the duty paid value and the value for duty.		Customs duty on monofilament yarn imported from abroad to replace domestic produced yarn used in manufacturing textiles for export.	
Cosmos Imperial Mills Ltd., Hamilton, Ont.	37,924	Garrett Manufacturing Ltd., Rexdale, Ont.	11,019
Customs duties on imported cotton yarn.		Customs duty on materials, tools, jigs and fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for type DC10 aircraft.	
Crane Carrier Canada Ltd., Scarborough, Ont.	31,684	General Motors of Canada Ltd., Oshawa, Ont.	1,281
Customs duties on crane carrier and specified commercial vehicles and parts and accessories and parts thereof.		Customs duty on parts and material used in the production of vehicles for off highway use.	
The De Havilland Aircraft of Canada, Limited, Scarborough, Ont.	143,068	Gulf Oil Canada Ltd., Port Hawkesbury, NS.	8,332
Sales tax on aircraft used only for demonstration to prospective customers before they were sold outside Canada, less sales tax payable on 1/120th of the aircrafts' value for each month or part of a month that they were used in Canada as demonstrators.		Customs duty on low sulphur Venezuelan residuum oil to be blended with other oils in Canada for the export market.	
Dominion Foundries & Steel, Hamilton, Ont.	36,923	Haley Industries Ltd., Haley Station, Ont.	8,659
Customs duty on firebrick lining for ovens used in the production of coke.		Customs duty on patterns and fixtures on loan from foreign customers for the manufacture of machine parts for export.	
Douglas Aircraft Co. of Canada Ltd., Toronto, Ont.	348,786	Hawker Siddeley Canada Ltd. (Canadian Car Division), Thunder Bay, Ont.	225,570
Customs duties on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft produced for export.		Customs duty on materials and parts for use in the manufacture of rapid transit cars for export to the Port Authority, Trans Hudson, New Jersey, U.S.A.	
Dowty Equipment of Canada Ltd., Ajax, Ont.	4,607	Howden and Parsons of Canada Ltd., James, Scarborough, Ont.	188,327
90% of the customs duty paid on hydrostatic controls exported to the country from where the goods were imported.		Sales tax on electrical power generating equipment.	
Electric Reduction Co. of Canada, Port Maitland, Ont.	309,967	Macdonald Tobacco Inc., Montreal, Que.	34,923
Remitting the difference between the amount of duty payable under the Customs Tariff and the amount that would be payable if the rate of duty was 5% ad valorem on phosphorus imported during the period 1 January 1969 to 18 June 1971.		Excise duty on cigarettes destroyed under excise supervision as they were unfit for human consumption.	
		Mack Truck Manufacturing Co. of Canada Ltd., Toronto, Ont.	269,504
		Customs duty on parts and material used in the production of vehicles for off highway use.	
		Northern Electric Co. Ltd., Belleville, Ont.	5,280
		Customs duty on goods required in the manufacture of equipment forming part of a Communications System for NATO-Air-Defence-Ground-Environment (NADGE).	
		Northern Electric Co. Ltd., Montreal, Que.	1,625
		Customs duty on materials, parts and components of a class or kind not available in Canada for incorporation into a communication Repeater Sub System (Transponder) for the Intelsat IV Satellite Program.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Northwest Industries Ltd., Edmonton, Alta.....	16,360
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.	
Pacific Truck and Trailer Ltd., Vancouver, BC.....	14,197
Customs duty on parts and material used in the production of vehicles for off highway use.	
Philips Electronics Industries Ltd., Toronto, Ont.....	14,154
Customs duties on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft produced for export.	
Pilkington Bros. of Canada Limited, Toronto, Ont...	121,764
Customs duty payable on equipment for a float glass plant entered between Jan. 1, 1970 and May 31, 1971, and that cannot qualify for entry under the machinery program nor for the tariff drawback provisions.	
RCA Victor Ltd., Montreal, Que.....	53,616
Customs duty on components, goods and other equipment not available in Canada imported for use in the manufacture, supply, test and installation of earth satellite stations and related antennae for export.	
Rothmans of Pall Mall Canada Limited, Quebec, Que.....	4,875
Excise duty on cigarettes and tobacco destroyed under excise supervision as they were unfit for human consumption.	
Sainlee Industries Ltd., Toronto, Ont.....	22,755
Customs duty paid on woven shirting fabrics used by a manufacturer in the manufacture of shirts for domestic consumption during the period 1 Jan. 71 to 31 Dec. 1971.	
Shepherd Boats Limited, Niagara-on-the-Lake, Ont.	66,693
Customs duty payable on inboard pleasure cruisers on a value for duty equal to the amount of the difference between the Canadian Value Added in 1971 over the CVA in 1969-70.	
The Steel Co. of Canada Ltd., Hamilton, Ont.....	34,942
Customs duty on firebrick lining for ovens used in the production of coke.	
United Aircraft of Canada Ltd., Longueuil, Que.....	1,079
Customs duty on used tooling, related apparatus, materials and sheet stock for use in the manufacture and assembly of helicopter components for export, and sales tax under the Excise Tax Act on the used tooling in the amount of the difference between the sales tax calculated on the duty paid value of the used tooling and the sales tax calculated on the value for duty of the said tooling.	
Unit Rig & Equipment Co. (Can.) Ltd., Natal, BC....	238,130
Customs duty on parts and material used in the production of vehicles for off highway use.	
Volkswagen Canada Ltd., Toronto, Ont.....	17,994
Customs duty and excise taxes on the value of Canadian made component vehicle parts exported and returned to Canada as original equipment on imported vehicles.	

Wabco Equipment Canada Ltd., Paris, Ont.....	272,424
Customs duty on parts and material used in the production of vehicles for off highway use.	
	3,927,078
	121,596,962

To amend reporting in 1970-71 Public Accounts.

	Reported in 1970-71	Should have been
Canon, Ltd., Montreal, Que.....	1,015,591	1,009,882
<i>Remission of \$1,000 or over for the benefit of charitable, educational, religious and other non-profit organizations, and for Government Departments and Crown Corporations:</i>		
Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:		
Alberta Liquor Control Board, Edmonton, Alta.....		2,627
Liquor Control Board of British Columbia, Victoria, BC.....		10,985
Liquor Control Board of Ontario, Toronto, Ont.....		47,292
Manitoba Liquor Control Commission, Winnipeg, Man.....		1,404
New Brunswick Liquor Control Board, Fredericton, NB.....		12,874
Nova Scotia Liquor Commission, Halifax, NS.....		6,578
Quebec Liquor Board, Montreal, Que.....		1,622
		83,382

The following Order in Council was not acted upon during the fiscal year 1971-72:

P.C. 1971-14/1680, August 11, 1971, customs duties, excise duties and sales tax in favour of the Province of Newfoundland Liquor Commission on sales made to Visiting Forces and/or Visiting Force personnel stationed in Canada on temporary duty.

General

Air Canada, Montreal, Que.....	349,824
Customs duty and excise taxes on defective spare parts of aircraft operated exclusively by Air Jamaica outside of Canada.	
Air Canada, Montreal, Que.....	7,412,741
Sales tax on aircraft and engines imported for use in combined international and domestic service, and customs duties and sales and excise taxes on domestic and imported aircraft parts, materials and equipment, and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service.	
Canadian Forces School, Barrington, NS.....	81,555
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Cape Race Loran "C" Station, Trepassey, Nfld.....	4,694
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.	
National Defence, Dept. of, Ottawa, Ont.....	18,845
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.	
National Defence, Dept. of, Ottawa, Ont.....	7,884
Customs duties and portion of sales tax on certain defence supplies.	
National Defence, Dept. of, Ottawa, Ont.....	36,447
Customs duty and excise taxes in respect of certain goods used for the NATO Common Infrastructure Project in Canada.	
National Defence, Dept. of, Ottawa, Ont.....	3,193,525
Customs duties and excise taxes on F101 aircraft, spare parts and associated equipment imported pursuant to an agreement between the Government of Canada and the Government of the United States of America.	
National Defence, Dept. of, Ottawa, Ont.....	2,077
Representing 65% of the customs duty and excise taxes payable by D.N.D. on replacement parts for C117 Falcon aircraft.	
NATO Allied Command, Debert, NS.....	7,375
Customs duty and excise taxes ordinarily payable on teletype equipment required in relation to a NATO Common Infrastructure Programme in Canada.	
Transport, Ministry of, Ottawa, Ont.....	1,250,000
Customs duty and excise taxes ordinarily payable on a vessel of foreign registry used to resupply the DEW line stations on the north coast and the Arctic archipelago of northern Canada.	
U.S. Department of Agriculture.....	1,703
Customs duty and excise taxes ordinarily payable on a model of a building imported for evaluation and climatic tests.	
Vetcraft Shops, Toronto, Ont.....	56,376
Sales tax on poppies and wreaths sold during the year ended December 31, 1971.	
	12,423,046
	12,506,428
Total Customs & Excise.....	\$139,768,877

The following Order-in-Council was not acted upon during the fiscal year 1970-71:

P.C. 1963-17/1854, December 20, 1963, amended by P.C. 1966-28/711, April 25, 1966, Canadian National Railways, Montreal, Que.

Other remissions were granted as follows:

P.C. 1952-4282, October 15, 1952, authorized in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when trans-shipped at a foreign port owing to circumstances beyond the control of the importers, the remission of the difference between duty and taxes payable under British Preferential Tariff and those payable under the tariff which would apply to importations from the country in which the goods were trans-shipped.

P.C. 1954-26/1904, December 8, 1954, authorized the remission of customs duty and excise taxes paid or payable on automobiles imported from abroad by dealers, and excise taxes paid or payable on automobiles of domestic manufacture, sold to members of the Armed Services of countries which are signatories of the North Atlantic Treaty Agreement or of British Commonwealth countries.

P.C. 1956-22/198, February 9, 1956, authorized remission of customs duty and excise taxes on articles imported by His Excellency the Apostolic Delegate for his personal and official use.

P.C. 1956-485, March 22, 1956, authorized the remission of excise taxes to diplomats and other representatives of foreign countries stationed in Canada.

P.C. 1959-1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes; and in respect of items of official militia uniform dress or accoutrement, not available in Canada, a remission upon importation of customs duty otherwise payable.

P.C. 1961-28/1156, August 16, 1961, provided under prescribed conditions, with respect to sugars processed in Canada from raw cane sugars imported under British Preferential Tariff, that Most Favoured Nation Tariff rates may be used in the calculation of drawback.

P.C. 1962-1594, November 8, 1962, as amended, provided for the remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in schedule A to the order.

P.C. 1963-713, May 9, 1963, authorized in respect of circuses and other amusement shows and devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

P.C. 1963-714, May 9, 1963, provided for the remission of customs duties and excise taxes in respect of certain household and other articles imported under specified conditions for use by summer settlers.

P.C. 1963-15/1067, July 16, 1963, authorized remission under prescribed conditions all customs duties and excise taxes paid by or on behalf of a non-commercial importer where the duty and taxes amount in the aggregate of \$20.00 or less and where the goods have been exported or destroyed.

P.C. 1963-15/1854, December 20, 1963, authorized remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada, and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limit specified in the Order-in-Council.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Concluded

P.C. 1964-235, February 13, 1964, as amended, provided under prescribed conditions with respect to imported goods not as ordered when such goods are exported or destroyed under customs supervision, for the remission of customs duty and excise taxes paid at the time of importation.

P.C. 1964-1436, September 17, 1964, provided under prescribed conditions for remission of customs duties and excise taxes on certain consumable goods imported by foreign scientific or exploratory expeditions for use in conducting field studies in Canada.

P.C. 1965-784, April 29, 1965, provided under prescribed conditions with respect to imported goods which have become obsolete or surplus to requirements in Canada, when such goods are exported or destroyed under customs supervision, for the remission of 90% of customs duty and excise taxes paid at the time of importation.

P.C. 1966-545, March 23, 1966, provided for remission of excise taxes on Canadian aircraft engines returned to Canada after having been exported for repair purposes.

P.C. 1966-23/2179, November 24, 1966, provided for remission of customs duty and sales tax on the value of Canadian tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada.

P.C. 1966-19-2220, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the passover holidays and entered at customs during the period commencing two months prior to the eve of the passover festival and terminating on the last day of the festival.

P.C. 1967-31/128, January 26, 1967, authorized the remission of customs duty and excise taxes payable on forest fire prevention material imported for use during annual forest Conservation Weeks.

P.C. 1967-35/174, February 2, 1967, authorized the remission of customs duties and excise taxes on advertising matter, souvenirs, etc., imported for distribution at conventions and meetings held in Canada by foreign organizations.

P.C. 1967-44/174, February 2, 1967, authorized the remission of customs duty and excise taxes on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

P.C. 1967-23/261, February 16, 1967, authorized a remission before the liability therefore arises, of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

P.C. 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

P.C. 1967-16/1336, July 12, 1967, authorized remission of sales tax on re-usable cargo containers of not less than 500 cu. ft. capacity manufactured in Canada and sold for use in international service.

P.C. 1968-32, January 4, 1968, remits under prescribed conditions customs duty and excise taxes on settlers' effects acquired abroad with blocked currencies by settlers who immigrate into Canada.

P.C. 1969-1785, September 17, 1969, authorized remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes.

P.C. 1970-958, June 2, 1970, provided under prescribed conditions, with respect to imported fabric used in the manufacture of men's or boy's shirts, for the remission of 25% of customs duty paid by the manufacturer of such shirts.

P.C. 1970-1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported, for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

DEPARTMENT OF NATIONAL REVENUE— TAXATION

Remissions of income tax:

Canadian Arctic Producers Limited..... 4,765

P.C. 1971-9/2462, November 9, 1971, authorized the remission of \$4,765 income tax in respect of the 1971 taxation year. Advance rulings requested in December 1970 regarding the deduction of patronage dividends were given February 1971. The taxpayer by this time was unable to comply with Section 75(5) of the Income Tax Act which requires that a prospect that a patronage dividend is to be paid must be held forth prior to the commencement of the taxation year, in order to qualify as a deduction in that year or the subsequent year. The taxpayer was unaware of this requirement and in any event it could not have been done by advertisement as there are no newspapers of general circulation in the Arctic where the corporation conducts its business with its producer customers (in future years it will be allowed to notify its customers individually).

As the Crown is a shareholder (the quickest possible redemption of the Crown's interest is intended) and because of the absence of appropriate newspapers, a remission of the tax that would be payable if the patronage dividends to be declared with respect to 1971 were not allowed as a deduction plus interest was recommended.

Domtar Limited..... 122,214

P.C. 1971-14/1235, June 23, 1971, authorized the remission of \$122,214 in respect of the corporation's 1964 taxation year.

On August 31, 1970 and November 25, 1970 the Provinces of Quebec and Ontario respectively assessed the taxpayer for additional logging tax of \$122,805 (Quebec) and \$61,118 (Ontario). The corporation had neglected to add back into its logging income the book depreciation for the year although it had claimed appropriate capital cost allowances. At the time of these reassessments the corporation's 1964 return was statute barred precluding the allowance for appropriate tax credits under Section 41A of the Income Tax Act. These credits would have been \$81,870 for Quebec and \$40,344 Ontario. Since the logging tax deductions would normally have been recognized, a remission was recommended.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Continued

Doyle, Abraham..... 1,563

P.C. 1971-17/2057, September 28, 1971, authorized the remission of \$1,527 income tax plus interest for the 1964 and 1965 taxation years and a late filing penalty of \$36 for 1964.

Mr Doyle was reassessed on unreported income for 1964 and 1965 on the basis of a review of T4 Slips. The taxpayer then claimed having incurred expenses in a forest trucking business operated by relatives. He engaged a chartered accountant to prepare amended returns and these were not received until May 1970. Vouchers substantiating trucking business expenses were forwarded in August 1970 and were unacceptable, as the 1964 and 1965 taxation years were statute barred. An audit has demonstrated that no tax was exigible for 1964 and 1965. Since the taxpayer had no source of funds, and collection of the amount reassessed would result in hardship, a remission was recommended.

Ducharme, Dr Fergus..... 3,255

P.C. 1971-16/1789, September 1, 1971, authorized the remission of income tax to the extent of \$3,255 plus interest in respect of the 1968 taxation year.

The taxpayer has a fiscal year end of October 31. On November 28, 1968 he requested the cancellation of his Registered Retirement Savings Plan (R R S P) unaware that the proceeds would be included in his 1968 income. Dr Ducharme mistakenly believed the R R S P proceeds would be included with his 1969 professional income. The inclusion of the R R S P proceeds in 1968 rather than 1969 increased his tax payable by \$3,255.

Between July 1969 and May 1970, the taxpayer met with heavy commitments, leaving him with a deficit of over \$40,000 not including his personal living expenses. As payment of the extra amount constitutes a hardship to the taxpayer and could have been avoided had he delayed the reimbursement by one month a remission was recommended.

Fortin, Estate of the late René..... 8,768

P.C. 1972-8/516, March 21, 1972, authorized the remission of income tax and interest paid in respect of the 1963 taxation year to the extent of \$8,768.

Upon the deceased taxpayer's withdrawal from a partnership it was agreed that \$16,000 was payable to him in respect of partnership profits and that the amount would be paid upon the receipt of certain specified moneys. Subsequently, the remaining partners, sued the deceased (for an amount in excess of \$16,000) alleging the deceased had collected on contracts which were partnership property. The deceased counterclaimed for \$16,000. The actions were settled by the withdrawal of the claims, the result being that income tax had been paid by the taxpayer on the \$16,000 but no offsetting deduction has been allowed for the liability to the former partners impliedly recognized in the transaction.

Furness, Withy & Company Limited..... 41,000

P.C. 1971-13/1608, August 11, 1971, authorized the remission of \$41,000 a portion of the interest accrued up to November 15, 1961 on reassessments for the 1957 to 1960 taxation years.

The above corporation is a non-resident British shipping company. In submitting its Canadian tax return the corporation considered income earned by Canadian branches rendering service to ships of associates, affiliates, and outside companies to be exempt under Section 10(1)(c) of the Income Tax Act as well as under the Canada-U K Income Tax Act Agreement. The Department questioned the determination of exempt income and reassessed 1949 and 1950. Objections were filed and the assessments were abandoned in 1952 by the Department which led the taxpayer to believe its income computation method was acceptable.

The Department on November 15, 1961 issued reassessments for the 1957-1960 taxation years which were upheld by the Supreme Court of Canada. However, the corporation insisted it was unfair to charge interest retroactively.

National Revenue, Taxation believed consideration should be given for a remission of interest. However, as the corporation had use of the money only a portion of the interest accruing was recommended for remission.

The corporation did not deduct the amount of the anticipated remission from total taxes outstanding in its full payment of \$1,381,762 in August 1968.

In view of the circumstances the Department recommended the remission of a portion of the accrued interest under Section 17(8) of the Financial Administration Act.

Gunnar Mining Limited..... 755,777

P.C. 1971-9/1459, July 13, 1971, authorized the remission of \$755,777 a portion of the taxes paid by the taxpayer in the 1958-1961 inclusive taxation period.

The taxpayer appealed to the Tax Appeal Board assessments in respect of the 1958-1961 taxation period on the basis that certain interest it received in these years was not taxable. At the hearing it was agreed that should the appeal be dismissed the Board would refer the assessments back to the Minister to reassess to allow additional capital cost allowance. Gunnar was entitled to claim this allowance but it would have been disadvantageous to make these claims had the appeals been successful. The Board rendered its decision overlooking the agreement and dismissed the appeal.

Gunnar prior to its appeal to the Exchequer Court obtained a letter from Legal Branch National Revenue, Taxation agreeing that if the appeal were dismissed, the Department would reassess to allow additional capital cost allowance. The Exchequer Court dismissed the appeal.

Gunnar then appealed to the Supreme Court of Canada with its appeal again being dismissed. By this time it was not possible for the Department to reassess under Section 46(4) of the Income Tax Act.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
TAXATION—Continued

The Corporation then made a motion to the Tax Appeal Board to amend its previous decision to permit the reassessment of additional capital cost allowance. The Board granted the motion. The Department, on the advice of the Department of Justice, appealed this decision to the Exchequer Court. The Court allowed the Department's appeal holding that the Board could not subsequently change its previous decision. Gunnar appealed to the Supreme Court of Canada against the latter decision but that appeal has not been heard.

Gunnar and the Minister of National Revenue represented by the Deputy Minister signed an Agreement dated January 6, 1971 whereby the Minister agreed to apply to Treasury Board for a remission of the following:

the amount of refund Gunnar would have been entitled to had the Tax Appeal Board decision been in accordance with the original agreement..	457,964
being interest paid by Gunnar in respect of the \$457,964.....	43,133
an amount equal to interest at 6% on the sum of \$457,964 computed from dates of payment to December 1, 1970.....	254,680
	<hr/> 755,777 <hr/>

The \$457,964 was to be remitted from taxes paid for the years 1958, 1959 and 1960 and the remainder to be remitted from 1961 taxes paid.

This remission was sought because the lapse of time did not enable the Department to reassess in accordance with the understanding with the taxpayer. Had reassessments been made pursuant to a decision of the Tax Appeal Board, interest at 6% would have been payable to Gunnar under Section 57(3a) of the Income Tax Act.

Hobbs, Mervin A..... 1,691

P.C. 1971-12/1020, June 1, 1971, authorized the remission of \$1,691 income tax plus interest, if any, payable in respect of the 1966, 1967 and 1968 taxation years.

In 1965 the taxpayer was ordered to pay \$300 a year for the support of his wife and four children, and due to Section 26(5) of the Income Tax Act was reassessed for the 1966, 1967 and 1968 taxation years so as to disallow personal exemptions he had claimed for his wife and children under Section 26 and allowing him only the required alimony payments. The Tax Appeal Board dismissed the taxpayer's appeal, ignoring a 1970 Court Order which retroactively ordered payments for 1966-1968 equal to the amounts actually paid by the taxpayer which were in excess of the \$300 a year he was previously legally required to pay and which were paid only when the taxpayer had obtained employment. Actual payments were \$1,585 (1966), \$2,395 (1967) and \$2,430 (1968).

Due to the fact that payment of the full reassessed tax constitutes a hardship, a remission was recommended on the basis of allowing the full personal exemptions to the taxpayer since it is believed that it is not the intention to disallow personal exemptions where alimony payments are less than the allowable personal exemptions.

Sanders, Charles H..... 3,867

P.C. 1971-12/635, April 6, 1971, authorized the remission of \$3,867 income tax plus interest in respect of the 1964 and 1965 taxation years. Mr. Sanders a Canadian resident was taxable on his world income, while he believed himself to be subject to U S income tax on his U S source income. The taxpayer filed U S income tax returns for the 1964, 1965 and 1966 taxation years. U S tax was paid and deductions therefore were claimed in determining his Canadian tax. When his 1967 Canadian return was being assessed it was determined that his services to his U S employer required his presence in the U S for about 30 days each year and that the preponderance of his service on behalf of his employer was rendered in Canada. It was apparent that the income in question was exempt from U S tax pursuant to Article VII(1)(b) of the Convention and accordingly he was denied foreign tax credit and advised to seek refunds of the U S tax. Notices of reassessment were issued June 19, 1969 in respect of 1964, 1965 and 1966.

Mr. Sanders filed amended returns with United States authorities who allowed his 1966 and 1967 claims in full whereas 1964 and 1965 were statute barred. The taxpayer then made a formal request that Article XVI of the Convention be invoked in result of the double taxation. As a situation of double taxation existed a remission of \$1,883 for 1964 and \$1,934 for 1965 plus interest if any was recommended.

Seacrest Apartments Limited..... 1,386

P.C. 1971-7/1799, September 1, 1971 authorized the remission of \$1,386 income tax plus interest in respect of the corporation's 1962, 1963 and 1964 taxation years.

The taxpayer owns an apartment building in which the shareholders are tenants. The shareholders paying all costs with the intent that there be neither profit nor loss. Returns filed revealed net income (representing overpayment by shareholders) erroneously declared as "exempt". The taxpayer's auditor agreed to file amended statements but these were not forwarded to the proper persons in the District Office and were misfiled. Reassessments were issued in the absence of such statements which were later discovered. Corrective action was not taken until after the returns became statute barred. The taxpayer assumed the assessments had been cancelled.

Due to the fact that the shareholder overpayments do not represent income to the taxpayer a remission was recommended.

Copeland, Estate of the late Mai Lancaster..... 19,645

P.C. 1971-12/2270, November 2, 1971.

Dale, Estate of the late Florence Kate..... 14,116

P.C. 1971-16/1235, June 23, 1971.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Concluded

Findlay, Estate of the late Grace.....	30,858
P.C. 1972-14/89, January 27, 1972.	
Grobb, Estate of the late Anna Harley.....	14,108
P.C. 1972-18/251, February 17, 1972.	
Law, Estate of the late Arthur Cecil.....	6,738
P.C. 1972-13/89, January 27, 1972.	
MacNider, Estate of the late James Hartland.....	16,938
P.C. 1972-19/251, February 17, 1972.	
Walsh, Estate of the late Jessie Fern.....	20,532
P.C. 1971-10/2613, November 30, 1971.	
Woodruff, Estate of the late Phyllis Temple.....	56,129
P.C. 1971-15/1235, June 23, 1971.	

The above remissions all involve the disposition of estates in which the needs of the spouse of the decedent were provided for from the income of the estate after whose death the residue would go to an approved charity.

The property out of which the income is payable is deemed to form part of the surviving spouse's estate for estate tax purposes on his or her death and would accordingly be taxable on his or her estate. This is so notwithstanding the fact that it will pass to an exempt charity. This was never intended to be the result of the legislation.

The Minister of Finance stated during the Final Proceedings on Bill C165 that until such time as the legislation in this regard was amended he would undertake through the provisions of Section 7 of The Financial Administration Act to protect fully the interests of persons wound up in this technicality.

Remissions less than \$1,000(3).....	882
Total.....	<u>\$1,124,232</u>

General

Employees of The Canada Post Office

P.C. 1971-1011, May 25, 1971, authorized the remission of income tax payable in respect of the Boot and Glove Allowance received during 1970 by postal employees.

In July 1970 it came to the attention of National Revenue Taxation that commencing October 1, 1968 a cash boot and glove allowance was paid to supervisory and non-supervisory employees of the Postal Operations Group and that this allowance had not formed part of the income reported on the 1968 and 1969 T4 Returns. These allowances were

taxable under Section 5(1)(b) of the Income Tax Act. The total of these allowances were as follows:

1968.....	591,969
1969.....	1,095,233
1970.....	1,164,598
	<u>2,851,800</u>

The Post Office Department requested a remission of income tax in respect of the allowances since the preparation of supplementary T4's for 1970 by the Post Office for these allowances would be a difficult undertaking, the cost of which could exceed the income. The system by which T4's are prepared for the Post Office does not lend itself for 1970 to the reporting of the boot and glove allowance. Records supporting these semi-annual payments do not show related social insurance numbers and these would have to be matched and transcribed on a manual basis for over 15,000 employees.

MINISTRY OF TRANSPORT

P.C. 1971-16/1459 July 13, 1971 authorized the remission of the difference in the landing fees paid or payable pursuant to subsection 4 of the Air Services Fees Regulations:

Aeroflot, Montreal Intl. Airport Dorval, Que.....	7,522
Air Canada, Winnipeg, Man.....	383,664
British West Indies Airways, Toronto, Ont.....	24,601
Cubano Havana, Cuba.....	6,826
Czechoslovak Airlines, Prague, Czechoslovakia..	1,123
Nordair Ltd., Dorval, Que.....	8,687
Pan American Airlines, Jamaica, N.Y., U.S.A...	1,012
Quebec Airlines, Quebec, Que.....	3,426
Wardair (Canada) Ltd., Edmonton, Alta.....	1,172
Remissions less than \$1,000 each.....	7,103

\$445,136

DEPARTMENT OF VETERANS AFFAIRS

Remission of sales tax:

Remission of \$1,000 or over for the benefits of charitable, educational, religious or other non-profit organizations, and for government departments and Crown corporations:

General

Vetcraft shops Toronto

Sales tax on poppies and wreaths during the year ending December 31, 1971.....	<u>\$56,376</u>
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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 18(2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
AGRICULTURE.....			1,160	20,263	1,160	20,263
ENERGY, MINES AND RESOURCES.....			1	500	1	500
ENVIRONMENT.....			3	66	3	66
EXTERNAL AFFAIRS.....			150	10,068	150	10,068
FINANCE.....			1,155	944,507	1,155	944,507
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT..	10	24,591	656	95,553	666	120,144
MANPOWER AND IMMIGRATION—						
Department.....			7,674	433,033	7,674	433,033
Unemployment Insurance Commission.....			166	4,709	166	4,709
NATIONAL DEFENCE.....			191	32,554	191	32,554
NATIONAL HEALTH AND WELFARE.....			97	2,914	97	2,914
NATIONAL REVENUE—						
Customs and Excise.....	22	64,656	946	239,609	968	304,265
Taxation.....	365	1,140,793	9,612	2,285,022	9,977	3,425,815
POST OFFICE.....			116	2,030	116	2,030
PRIVY COUNCIL—						
Privy Council Office.....			1	45	1	45
Office of the Chief Electoral Officer.....			1	279	1	279
PUBLIC WORKS.....	2	5,016	118	14,389	120	19,405
SECRETARY OF STATE—						
National Film Board.....			28	4,287	28	4,287
National Museums of Canada.....			16	415	16	415
Public Archives.....			1	29	1	29
Public Service Commission.....			1	167	1	167
SOLICITOR GENERAL—						
Department.....						
Correctional Services.....			21	708	21	708
Royal Canadian Mounted Police.....			7	2,139	7	2,139
SUPPLY AND SERVICES—						
Information Canada.....			191	3,940	191	3,940

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 18(2)—Concluded

Obligations, debts and claims deleted from Public Accounts—Concluded

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
TRANSPORT.....	1	3,960	477	17,943	478	21,903
TREASURY BOARD—						
Department.....	3	471			3	471
National Research Council.....			71	615	71	615
VETERANS AFFAIRS.....			763	197,170	763	197,170
	403	1,239,487	23,623	4,312,954	24,026	5,552,441

Deletions were from departmental accounts receivable with the following exceptions: Agriculture, 1 item of \$185 credited to the asset account "Miscellaneous departmental imprest and outstanding advances"; Indian Affairs and Northern Development, 4 items totalling \$3,688 credited to the asset account "Eskimo loan fund" and 13 items totalling \$18,569 credited to the asset account "Indian economic development; and Treasury Board, 3 items totalling \$471 credited to the liability account "Public service superannuation".

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)

Every accountable advance that is not repaid or accounted for

Department and Name	Charged to Vote	Amount	To be recovered in 1972-73	Recovered in 1972-73	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
AGRICULTURE							
Arnup G.....	10	100	100				
Beer J.....	1	275			275		
Bisaillon P C.....	20	10		10			
Boswell A.....	1	55	55				
Channon J.....	1	58		58			
Davey A D.....	10	15		15			
Dean K.....	10	123		123			
Delaney A.....	10	46	46				
Farrell P.....	10	150	150				
Gordie D.....	10	226		226			
Green R.....	10	69		69			
Henderson V.....	10	190	190				
Houghton E R.....	10	100	100				
Jeffers H.....	10	102	102				
Kirkland K.....	1	219		219			
Laughlin D.....	10	300		300			
Lohoar J.....	1	47		47			
Lousley D.....	1	75		75			
Mattei M.....	20	100	100				
Sharratt E.....	1	157	157				
Smith G.....	10	5		5			
Van Dusen V E.....	10	2		2			
		2,424	1,000	1,149	275		
COMMUNICATIONS							
Bilodeau J C.....	1	300	300				
Bradet L.....	1	120	120				
Challoner D.....	5	299	299				
Chinnick J.....	1	397	397				
Cyr R.....	1	3		3			
Desjardins G.....	1	73		73			
Faubert F.....	1	56		56			
Giroux L.....	1	37		37			
Godbout F G.....	1	1,203	1,203				
Goodman E.....	1	160	160				
Goulet J.....	1	150	150				
Gwyn R.....	1	200		200			
Harwood E L.....	1	502	502				
James D S.....	1	500		500			
Kaye G.....	1	2,700	2,700				
Kuhns J.....	1	103	103				
L'Homme D.....	1	181	181				
Litva J.....	1	320		320			
MacKie G H C.....	1	8		8			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Department and Name	Charged to Vote	Amount	To be recovered in 1972-73	Recovered in 1972-73	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
COMMUNICATIONS—Concluded							
Maslen E G.....	1	729	729				
Matte E.....	1	220	220				
McPhail T L.....	1	148		148			
Nelms G L.....	1	96		96			
Numas M K.....	1	3	3				
Pageau R M J.....	1	1,159	1,159				
Paghis J.....	1	3		3			
Raymond J P.....	1	250		250			
Robinson N N.....	1	300		300			
Robitaille M.....	1	65		65			
Roy J P.....	1	685	685				
Rutherford C M.....	1	1,000		1,000			
Spencer S H.....	1	105	105				
Starr J.....	1	150	150				
Tessier J L.....	1	695	695				
Townsend P E.....	1	65		65			
Walker E A.....	1	715	715				
Watson W R.....	1	100		100			
Wylie W J F.....	1	500		500			
		14,300	10,576	3,724			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT							
Anaham Bank Account.....	5	446			446		
Anderson A C.....	20	1,500	1,500				
Dickson R.....	5	65	65				
Isaac D.....	65	113			113		
Lavallee T.....	65	300			300		
Mount Currie Bank Account.....	5	2			2		
Olson C H.....	20	1,500	1,500				
Paul P.....	65	100			100		
Rozon R.....	65	200			200		
Stevenson J.....	65	150			150		
		4,376	3,065		1,311		
INDUSTRY, TRADE AND COMMERCE— Statistics Canada							
Kempster N.....	35	226			226		
Larivée L.....	35	107			107		
		333			333		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Department and Name	Charged to Vote	Amount	To be recovered in 1972-73	Recovered in 1972-73	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
LABOUR							
Blake G G.....	1	125	125				
MANPOWER AND IMMIGRATION							
Begen Mathieu H.....	15	19		19			
Caldato R A.....	15	38		38			
Cavanagh J E.....	15	6		6			
Champoux L G.....	15	171		171			
Clark M G.....	15	600		600			
Cleary J C.....	15	131		131			
Cohen D.....	15	18		18			
Denault J.....	15	801		801			
Derrick N E.....	15	14		14			
Foisy M.....	15	550		550			
Fortin J P I.....	15	483		483			
Greaves W E.....	15	392		392			
MacDougall R G.....	15	114		114			
McLean G.....	15	226		226			
Major F W.....	15	49		49			
Meilus V.....	15	784		784			
Molloy M J.....	15	137		137			
Morrison A G.....	15	553		553			
Nelles J E.....	1	500		500			
Olson N D.....	15	769		769			
Paquette L.....	1	75			75		
Patenaude J G.....	1	45		45			
Perryer S S D.....	15	147		147			
Prien R R.....	15	200		200			
Putinski H.....	1	75	75				
Robertson G H.....	15	95		95			
Smith L N.....	15	195		195			
Woodford E H.....	15	814		814			
		8,001	75	7,851	75		
NATIONAL DEFENCE							
Albota V—Civilian.....	15	125	125				
Bingham M H—Master Warrant Officer.....	15	1,400	1,400				
Boettcher J—Sergeant.....	15	50	50				
Brown W P—Corporal.....	15	2,000	2,000				
Buckingham C G—Warrant Officer.....	15	1,400	1,400				
Cheverie P N—Corporal.....	15	1,360	1,360				
Daley R—Civilian.....	15	200	200				
Dierk G A—Corporal.....	15	1,000	1,000				
Doucette H F—Private.....	15	50	50				
Douglas E R—Corporal.....	15	900	900				
Drobot D J—Private.....	15	70	70				
Gareau J H G—Corporal.....	15	1,750	1,750				
Gervais R H—Corporal.....	15	800	800				
Gridley J F—Major.....	15	1,800	1,800				
Kennedy R M—Corporal.....	15	2,550	2,550				
Kirk R M—Civilian.....	15	6,500		6,500			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not repaid or accounted for—Continued

Department and Name	Charged to Vote	Amount	To be recovered in 1972-73	Recovered in 1972-73	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
NATIONAL DEFENCE—Continued							
MacIssac A J—Sergeant.....	15	1,100	1,100				
MacRae J E—Major.....	15	707	707				
Mallette P N P—Corporal.....	15	600	600				
Marchand J L—Corporal.....	15	500	500				
Martin L M—Sergeant.....	15	700	700				
Matthews A G—Civilian.....	15	200		200			
McConnell J W—Corporal.....	15	200	200				
McLaughlin W R—Warrant Officer.....	15	725	725				
Moore R R—Corporal.....	15	1,150	1,150				
Mornan A J—Lieutenant.....	15	400	400				
Percat V—Captain.....	15	765	765				
Prevost J S—Corporal.....	15	1,975	1,975				
Walden R C—Corporal.....	15	500	500				
Walsh H R—Corporal.....	15	1,150	1,150				
Warren A J—Captain.....	15	500	500				
Williams G—Corporal.....	15	1,150	1,150				
Whittaker J A—Warrant Officer.....	15	1,591	1,591				
Wray Z W—Master Warrant Officer.....	15	2,250	2,250				
NATIONAL HEALTH AND WELFARE							
Alisapi M.....	20	115				115	
Butler K F.....	20	350		350			
Fisher P S D.....	20	400	400				
Howard I.....	1	175		175			
McCaffrey W.....	20	175			175		
Prince W.....	20	20	20				
Raymond H.....	20	30				30	
Ross M.....	20	25	25				
Szczeglik J.....	1	230		230			
		1,520	445	755	175	145	
NATIONAL REVENUE—							
Taxation							
Gaffield J G.....	5	150			150		
Maidment G W.....	5	200		200			
Oldham K E.....	5	80		80			
		430		280	150		
PARLIAMENT—							
The Senate							
Bailey Wm E.....	1	300		300			
PRIVY COUNCIL—							
Public Service Staff Relations Board							
Grose R C.....	30	570	570				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Concluded

Every accountable advance that is not repaid or accounted for—Concluded

Department and Name	Charged to Vote	Amount	To be recovered in 1972-73	Recovered in 1972-73	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
PUBLIC WORKS							
Brown R W.....	5	3,000	3,000				
Drouin J.....	1	783	783				
Lawlor G.....	1	1,250	1,250				
Leclerc J Y.....	1	400	400				
Mombourquette S.....	1	4,450	4,450				
Walkinshaw D S.....	1	1,480	1,480				
		11,363	11,363				
REGIONAL ECONOMIC EXPANSION							
Anaquad W G.....	1	95	95				
Johansen J P.....	1	150	150				
Lane R L.....	1	200		200			
Lebuis F.....	1	100	100				
Richer A.....	1	200	200				
Rosenberg C.....	1	200	200				
Tilden D K.....	1	179	179				
		1,074	924	200			
SECRETARY OF STATE—							
Department							
Cuthbert B.....	35	76	76				
Smith E C.....	35	150	150				
		226	226				
National Museums of Canada							
MacDonald G.....	100	1,020	1,020				
		1,246	1,246				
SOLICITOR GENERAL							
Forest Yvan E.....	5	50		50			
Henrikson S.....	5	200		200			
		250		250			
TRANSPORT							
Barrell J L.....	25	400	400				
Brown R J.....	5	75	75				
Chamberlain B S.....	25	16					
Davidson J A.....	40	100		100		16	
Lafferty E F.....	25	35	35				
Latter R.....	5	35	35				
Madden M D.....	25	12	12				
Montpetit M.....	25	200	200				
Petrunk D E.....	25	203	203				
Robertson G A.....	25	25	25				
		1,101	985	100		16	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer

NOTES—Losses of the Post Office Department are reported separately further on in this section. The public officers guarantee account is reported in schedule "deposit and trust accounts" in section 10 of this volume.

	Summary				
	Number of cases in 1971-72	Amount of Loss	Amount Recovered in 1971-72	Net Charge to account in 1971-72	Amount Outstanding
Amounts previously reported outstanding March 30, 1971.....		\$ 1,611	\$	\$	\$ 1,611
Net differences due to changes.....		1,611	2,330	-1,946	-384
			2,330	-1,946	1,227
Amounts reported in 1971-72—					
Losses recovered in full.....					
Other losses.....	1	390		390	
	1	2,001	2,330	-1,556	1,227

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Adjustments in cases reported in previous years

(Figures in brackets indicate amounts previously reported)

Department and Position	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
	\$	\$	\$	\$	
Communications..... Employee.....	5,917 (5,917)	5,600 (5,300)	317 (617)		Conversion of Public Funds to his own use by failing to deposit to the credit of the Receiver General for Canada moneys collected by him on behalf of Her Majesty. Offender was discharged from his employment and a judgment was signed against him. Fairly regular payments being received. (Last year reported: 1970-71).
External Affairs..... Communicator.....	2,755 (2,755)	2,371 (2,371)	384	(384)	Irregularities in connection with encashment of personal cheques of an employee posted abroad. Employee has been dismissed from duty. Litigation action by the Department of Justice has failed, resulting in the Department of Justice recommendation, concurred to by the Secretary of State for External Affairs, to have the amount of the loss deleted from the accounts. (Last year reported: 1969-70).
Justice..... Employee.....	10,680 (10,680)	6,488 (6,008)	3,165 (3,645)	1,027 (1,027)	Conversion of public funds to his own use. Employee suspended from duty. Steps to effect recovery have not as yet been taken. Instructions have been given to prevent the recurrence of such loss. (Last year reported: 1970-71).
Transport..... Clerk.....	42,800 (42,800)	5,473 (4,923)	37,327 (37,877)		Misappropriation of Public Funds through alteration of deposit slips. Recovery is being made by monthly instalments. Regular payments being received. (Last year reported: 1970-71).
Harbours Master.....	7,215 (7,215)	5,505 (4,505)	1,710 (2,710)		Inability to account for and pay over to the Receiver General for Canada wharfage revenue from 1963 to 1966. Full restitution is expected. Offender has committed himself to make restitution at the rate of \$1,000 per year. (Last year reported: 1970-71).
	69,367 (69,367)	25,437 (23,107)	42,903 (44,849)	1,027 (1,411)	
		2,330	-1,946	-384	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Other losses

Department and Position	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
	\$	\$	\$	\$	
National Revenue, Taxation Employees.....	390		390		Theft of money orders representing tax- payers remittances at the mail opening stage of the Taxation Data Centre during April and May 1971. A portion of the loss \$212.23 involved four casual clerks against whom there was no action to effect recovery as concurred to by the Department of Justice. The balance of \$177.82 was misappropriated by an unidentified public officer and recovery action is not possible at present. Action has been taken to prevent recurrence.

Post Office Department

NOTE—Unrecovered Losses of the Post Office Department arising from Defalcation are charged to the Post Office Guarantee Fund

Summary					
	Number of Cases in 1971-72	Amount of Loss	Amount Recovered in 1971-72	Net Charge to Fund in 1971-72	Amount Outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding March 31st, 1971.....		36,406			36,406
Net difference due to changes.....		691 (37,097)	15,648 (15,648)	21,449 (21,449)	-36,406 ()
Amounts reported in 1971-72					
Losses recovered in full.....	29	30,696	30,696		
Other Losses.....	25 (54)	47,365 (78,061)	12,819 (43,515)		34,546 (34,546)
		115,158	59,163	21,449	34,546

Details are on the following pages.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1972	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1970-71)	2,244 (2,244)	2,161 (1,957)	83 (287)		Conversion. Postmaster imprisoned. Regular payments received.
Postmaster.....	(1970-71)	2,052 (2,052)	1,006 (966)	1,046 (1,086)		Conversion. Postmaster imprisoned. Intermittent payments received.
Postmaster.....	(1970-71)	3,173 (3,173)	1,233 (1,224)	1,940 (1,949)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	2,821 (2,821)	2,792 (2,770)	29 (51)		Conversion. Dismissed. Intermittent payments received.
Postmaster.....	(1970-71)	2,101 (2,101)	1,364 (1,314)	737 (787)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	1,402 (1,402)	1,164 (1,154)	238 (248)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	1,872 (1,872)	1,872 (1,753)	(119)		Conversion. Dismissed. Restoration in full received.
Postmaster.....	(1970-71)	1,500 (1,500)	1,045 (975)	455 (525)		Shortage of \$1,500 which the postmaster claimed was remitted. Released. Regular payments received.
Postmaster.....	(1970-71)	4,097 (4,097)	708 (648)	3,389 (3,449)		Postmaster committed arson to cover shortage. Prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	2,412 (2,412)	1,661 (1,611)	751 (801)		Conversion. Dismissed. Irregular payments received.
Postmaster.....	(1970-71)	7,017 (7,017)	4,146 (4,066)	2,871 (2,951)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	2,943 (2,943)	2,547 (2,487)	396 (456)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster.....	(1970-71)	823 (823)	808 (758)	15 (65)		Conversion. Dismissed. Fairly regular payments received.
Postmaster.....	(1970-71)	2,938 (2,938)	2,291 (2,227)	647 (711)		Conversion. No legal action. Regular payments received.
Postmaster.....	(1970-71)	2,411 (2,411)	2,372 (2,262)	39 (149)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster.....	(1970-71)	8,025 (8,025)	930 (817)	7,095 (7,208)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	1,750 (1,750)	510 (390)	1,240 (1,360)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	571 (571)	505 (410)	66 (161)		C.O.D. funds not remitted. No legal action. Periodic payments received.
Postmaster.....	(1970-71)	3,477 (3,477)	1,392 (1,272)	2,085 (2,205)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	1,794 (1,794)	1,110 (1,010)	684 (784)		Conversion. Dismissed. No legal action. Intermittent payments received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. 10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1972	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1970-71)	8,274 (8,274)	3,664 (3,544)	4,610 (4,730)		C.O.D. funds not remitted. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	2,166 (2,166)	1,631 (1,521)	535 (645)		Falsification and failure to deposit. No legal action. Regular payments received.
Postmaster.....	(1970-71)	1,367 (1,367)	1,367 (1,216)	(151)		Financial irregularities in the accounts. No legal action. Restoration in full received.
Postmaster.....	(1970-71)	621 (621)	548 (488)	73 (133)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	2,505 (2,505)	1,364 (1,309)	1,141 (1,196)		Conversion. Dismissed. No legal action. Intermittent payments received.
Postmaster.....	(1970-71)	539 (539)	245 (236)	294 (303)		Financial irregularities. Dismissed. Periodic payments received.
Postmaster.....	(1970-71)	1,580 (1,580)	1,580 (1,308)	(272)		Conversion. Dismissed and prosecuted. Restoration in full received.
Postmaster.....	(1970-71)	761 (761)	616 (581)	145 (180)		Denied conversion. C.O.D. remittances delayed. Dismissed. Regular payments received.
Postmaster and Assistant.....	(1970-71)	6,830 (6,830)	3,113 (2,963)	3,717 (3,867)		Conversion and falsification. Dismissed. Assistant prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	4,239 (4,239)	4,158 (3,858)	81 (381)		Falsification. Dismissed and prosecuted. Regular payments received.
Postmaster and Assistant.....	(1970-71)	4,479 (4,479)	3,986 (3,761)	493 (718)		Conversion. Both dismissed and prosecuted. Regular payments received.
Postmaster and Assistant.....	(1970-71)	4,120 (4,120)	3,362 (3,202)	758 (918)		Financial irregularities. Both dismissed. Regular payments received.
Postmaster.....	(1970-71)	1,826 (1,826)	1,545 (1,445)	281 (381)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	138 (138)	138 (136)	(2)		Conversion. Dismissed. Restoration in full received.
Postmaster.....	(1970-71)	2,186 (2,186)	1,618 (1,443)	568 (743)		Denied conversion. Post Office closed. Regular payments received.
Postmaster.....	(1970-71)	579 (579)	299 (274)	280 (305)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	341 (341)	341 (331)	(10)		Conversion. Dismissed and prosecuted. Restoration in full received.
Postmaster.....	(1970-71)	1,660 (1,660)	1,136 (961)	524 (699)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	1,875 (1,875)	1,600 (1,350)	275 (525)		Financial irregularities. No legal action. Regular payments received.
Postmaster.....	(1970-71)	1,227 (1,227)	239 (169)	988 (1,058)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	1,688 (1,688)	296 (236)	1,392 (1,452)		Conversion. Dismissed and prosecuted. Intermittent payments received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1972	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1970-71)	3,361 (3,361)	2,617 (2,317)	744 (1,044)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster.....	(1970-71)	847 (847)	702 (662)	145 (185)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	1,369 (1,369)	792 (652)	577 (717)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	364 (364)	296 (256)	68 (108)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postal Clerk.....	(1969-70)	548 (548)	75 (65)	473 (483)		Conversion and falsification. Dismissed. Periodic payments received.
Postmaster.....	(1970-71)	310 (310)	235 (175)	75 (135)		No explanation for shortage. Post Office closed. Intermittent payments received.
Postmaster.....	(1970-71)	1,097 (1,097)	679 (599)	418 (498)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster and Assistant.....	(1970-71)	2,484 (2,484)	2,082 (1,831)	402 (653)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	7,993 (7,993)	1,562 (1,462)	6,431 (6,531)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	1,472 (1,472)	1,175 (815)	297 (657)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	1,882 (1,882)	446 (416)	1,436 (1,466)		Conversion. No legal action. Intermittent payments received.
Postal Clerk.....	(1970-71)	2,808 (2,808)	2,470 (2,370)	338 (438)		Conversion and falsification. Dismissed. Intermittent payments received.
Postmaster.....	(1970-71)	410 (410)	410 (363)		(47)	Poor financial administration. Dismissed. Restoration in full received.
Postmaster.....	(1970-71)	344 (344)	344 (206)		(138)	No explanation for shortage. Restoration in full received.
Postmaster.....	(1970-71)	1,673 (1,673)	853 (553)	820 (1,120)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	1,027 (1,027)	1,027 (748)		(279)	Conversion. Dismissed and prosecuted. Restoration in full received.
Postmaster.....	(1970-71)	1,221 (1,221)	918 (898)	303 (323)		Conversion and falsification. Dismissed. Intermittent payments received.
Postmaster.....	(1970-71)	6,055 (6,055)	803 (463)	5,252 (5,592)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	551 (551)	456 (436)	95 (115)		Conversion. Dismissed. Intermittent payments received.
Postmaster.....	(1967-68)	481 (481)	344 (104)	137 (377)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1970-71)	1,943 (1,943)	316 (282)	1,627 (1,661)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1970-71)	256 (256)	211 (101)	45 (155)		Conversion. Dismissed. Regular payments received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1972	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1970-71)	6,184 (6,184)	5,601 (4,701)	583	(1,483)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	444 (444)	226 (176)	218	(268)	C.O.D. funds not remitted. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	961 (961)	118 (108)	843	(853)	Conversion. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	15,449 (15,449)		15,449	(15,449)	C.O.D.'s handed out on credit. No legal action. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	1,204 (1,204)	55 (55)	1,149	(1,149)	Conversion and theft of registers. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	6,795 (6,795)	3,855 (355)	2,940	(6,440)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....		406	228	178		Conversion of C.O.D. funds. Dismissed. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	3,333 (3,339)	962 (100)	2,371	(3,239)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	4,790 (4,796)		4,790	(4,796)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....		31	9	22		Errors disclosed at time of closing. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....		5		5		Errors in the accounts. Balance withdrawn from Post Office Guarantee Fund.
Postmaster.....	(1970-71)	1,930 (1,930)	1,930 (1,905)		(25)	Conversion and falsification. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1970-71)	219 (219)	219 (178)		(41)	No explanation for the shortage. Balance recovered in full.
Postmaster.....	(1970-71)	134 (134)	134 (111)		(23)	Financial irregularities. Post Office closed. Balance recovered in full.
Postmaster.....	(1970-71)	1,556 (1,556)	1,556 (1,525)		(31)	Conversion of C.O.D. funds. Dismissed. Balance recovered in full.
Postmaster.....	(1970-71)	264 (264)	264		(264)	Errors in the accounts. Balance recovered in full.
Postmaster.....	(1970-71)	3,476 (3,476)	3,476 (3,469)		(7)	Conversion and falsification. Dismissed and prosecuted. Balance recovered in full.
Postmaster.....	(1970-71)	484 (484)	484 (372)		(112)	C.O.D. funds not remitted. No legal action. Balance recovered in full.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—Concluded

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1972	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1970-71)	663 (448)	663 (126)		(322)	Conversion and falsification. Dismissed. Balance recovered in full.
Postmaster.....	(1970-71)	154 (154)	154 (89)		(65)	Errors in the accounts. Recovered in full.
Postmaster.....	(1970-71)	102 (102)	102 (11)		(91)	No explanation for shortage. Post Office closed. Recovered in full.
Postmaster.....	(1970-71)	975 (975)	975 (950)		(25)	Denied conversion. No legal action. Recovered in full.
Postmaster.....	(1970-71)	903 (903)	903 (403)		(500)	Conversion and falsification. Dismissed and prosecuted. Recovered in full.
Assistant.....	(1970-71)	770 (724)	770 (187)		(537)	Forged Government cheques. Dismissed and prosecuted. Recovered in full.
Postal Clerk.....	(1970-71)	498 (498)	498		(498)	Conversion and falsification. Dismissed. Recovered in full.
Postmaster.....	(1970-71)	188 (188)	188		(188)	Errors in the accounts. Recovered in full.
		194,838 (194,147)	106,646 (90,998)	88,192 (66,743)	(36,406)	
Net difference due to change in amounts previously reported.....		691	15,648	21,449	-36,406	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Concluded*

SECTION 98(3)—*Concluded*

Post Office Department—*Concluded*

LOSSES INCURRED DURING 1970-71 AND OUTSTANDING AT 31ST MARCH 1971

Responsible Employee	Amount of Loss	Recovered	Amount Outstanding	Particulars
	\$	\$	\$	
Postmaster.....	1,907	1,002	905	Conversion. Dismissed. Prosecution pending.
Postmaster.....	315	65	250	C.O.D. shortage. Postmaster resigned. Efforts being made to recover amount.
Postmaster.....	2,679	460	2,219	Conversion. Dismissed. Prosecution pending.
Postmaster.....	78		78	C.O.D. shortage. Still under investigation.
Postmaster.....	5,915	1,242	4,673	Conversion. Dismissed and prosecuted. Fairly regular payments being received.
Postmaster.....	3,873	266	3,607	Conversion. Dismissed. Prosecution pending.
Assistant.....	168		168	Conversion and falsification. Dismissed and prosecuted. Efforts being made to recover amount.
Postmaster.....	3,035	124	2,911	Conversion. Dismissed. Prosecution pending.
Postmaster.....	2,571	2,221	350	Conversion. Dismissed and prosecuted. Recovered in full.
Assistant.....	216	139	77	Assistant admitted stealing from Post Office till. Dismissed and prosecuted.
Postmaster.....	2,050	229	1,821	Forged cheques. Dismissed. Still under investigation.
Assistant.....	1,597	862	735	Conversion. Dismissed. No legal action. Still under investigation.
Postmaster.....	1,303	1,194	109	Conversion. Dismissed. Prosecution pending.
Postmaster.....	484	2	482	C.O.D. funds not remitted. Post Office transferred. Recovered in full.
Postmaster.....	402	96	306	Conversion. Dismissed. Prosecution pending.
Postmaster.....	10,169	299	9,870	Conversion. Dismissed. Prosecution pending.
Postmaster.....	3,057	1,253	1,804	Conversion. Dismissed. Prosecution pending.
Postmaster.....	340	177	163	No explanation for shortage. Post Office closed. Efforts being made to recover amount.
Postmaster.....	345	310	35	Conversion and falsification. Dismissed. Still under investigation.
Postmaster.....	2,737	2,496	241	Conversion and falsification. Dismissed. Prosecution pending.
Postmaster.....	321	161	160	Kiting. Dismissed. No legal action. Efforts being made to recover amount.
Postmaster.....	1,512		1,512	Conversion. Dismissed. Prosecution pending. Balance recovered in full.
Postmaster.....	187	176	11	Falsification of accounts. Post Office closed. No legal action.
Postmaster.....	122	45	77	Errors in the accounts. Balance recovered in full.
Postmaster.....	1,982		1,982	Conversion. Dismissed. Still under investigation. Balance recovered in full.
	47,365	12,819	34,546	

SECTION 13

**PUBLIC ACCOUNTS
1971-72**

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VOLUME II

PUBLIC ACCOUNTS OF CANADA

for the

**FISCAL YEAR ENDED
MARCH 31**

1972

**Details of
Expenditures and Revenues**



Prepared by the

RECEIVER GENERAL FOR CANADA



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INFORMATION CANADA
OTTAWA, 1972

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Price: \$13.00

Catalogue No. P51-1/1972-2

Price subject to change without notice

Information Canada
Ottawa, 1972

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Expenditure and Revenue Department for the Fiscal Year ended March 31, 1972.

Section	Department	Expenditure	Revenue
		\$	\$
1	Agriculture.....	286,095,584	86,263,144
2	Communications.....	21,674,219	2,150,415
3	Consumer and Corporate Affairs.....	23,945,624	11,531,763
4	Energy, Mines and Resources.....	175,580,401	5,414,525
5	Environment.....	200,723,618	4,406,897
6	External Affairs.....	314,448,113	2,969,455
7	Finance.....	3,542,080,393	592,507,289
8	Governor General and Lieutenant-Governors.....	1,197,180	Nil
9	Indian Affairs and Northern Development.....	426,643,569	17,639,901
10	Industry, Trade and Commerce.....	362,699,299	25,897,876
11	Justice.....	28,718,595	265,159
12	Labour.....	17,306,385	138,191
13	Manpower and Immigration.....	792,916,827	1,998,748
14	National Defence.....	1,895,174,857	4,617,059
15	National Health and Welfare.....	2,706,075,107	1,874,075
16	National Revenue.....	185,245,489	12,569,028,197
17	Parliament.....	32,596,913	89,352
18	Post Office.....	413,334,381	403,919,656
19	Privy Council.....	15,530,661	14,999
20	Public Works.....	336,756,429	9,539,531
21	Regional Economic Expansion.....	346,393,152	21,711,522
22	Secretary of State.....	867,834,331	9,760,414
23	Solicitor General.....	260,062,194	1,311,803
24	Supply and Services.....	83,725,799	12,400,209
25	Transport.....	512,446,351	81,465,219
26	Treasury Board.....	438,428,372	213,135
27	Urban Affairs and Housing.....	129,944,587	331,068,682
28	Veterans Affairs.....	423,286,721	28,360,554
Total.....		14,840,865,151	14,226,557,770
Budgetary deficit.....			614,307,381
		14,840,865,151	14,840,865,151

SECTION 1

**1971-72
PUBLIC ACCOUNTS**

Agriculture

**Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation**

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AGRICULTURE

The Minister of Agriculture is responsible for the department proper consisting of five programs and for the agencies listed below.

Department

The aims of the Department are:

- To improve the performance of Canadian agriculture as a strong, competitive, primary industry.
- To improve the level and stability of farm income.
- To facilitate adjustment attendant upon economic development.
- To increase unit productivity.
- To improve and control product quality in the interests of both the producer and the consumer.
- To increase agricultural product utilization.
- To improve marketing and distribution systems.
- To conserve and improve agricultural resources.
- To reduce the impact of natural hazards.

Canadian Dairy Commission

Objective

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

- To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and British Columbia.

Farm Credit Corporation

Objective

- To provide long-term mortgage credit to farmers to facilitate the organization of Canadian agriculture into viable farm units in the hands of competent operators and to provide loans to "syndicates" of farmers for the joint acquisition and use of farm machinery and buildings.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and contributions	\$13,789,000 00			
1a.....	1,229,500 00			
Transfer from Treasury Board Vote 5 contingencies.....	47,280 00			
	15,065,780 00	15,013,401 21	52,378 79	10,943,430 48
Stat. Minister of Agriculture—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Expenditures from appropriations not required for 1971-72				15,593 38
	15,082,779 92	15,030,401 13	52,378 79	10,976,023 78
RESEARCH PROGRAM				
5 Program expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions.....	\$49,140,000 00			
5a.....	1,548,300 00			
Transfer from Treasury Board Vote 5 contingencies.....	318,025 00			
	51,006,325 00	50,726,390 49	279,934 51	47,753,267 72
PRODUCTION AND MARKETING PROGRAM				
10 Operating expenditures and authority to spend revenue received during the year.....	\$ 22,418,000 00			
10a.....	493,500 00			
Transfer from Treasury Board Vote 5 contingencies.....	43,960 00			
	22,955,460 00	21,755,047 34	1,200,412 66	20,011,215 00
15 The grants listed in the Estimates and contributions, including authority to make wheat acreage reduction payments out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as the payments made therefrom pursuant to that Vote in fiscal year 1970-71; and to authorize further related payments out of the reserve in accordance with commitments made pursuant to that Vote on the prescribed acreage referred to in that Vote in respect of which wheat acreage reduction payments are made in the 1970-71 or 1971-72 fiscal years and to further provide that any such payments to members of the Senate or House of Commons shall not render such members ineligible to sit in the Senate or House of Commons.....	\$131,177,900 00			
15a.....	950,000 00			
15b.....	21,153,000 00			
Unexpended balance carried forward from Vote 15 (1970-71 appropriations).....	10,000,000 00			
	163,280,900 00	125,124,309 94	*38,156,590 06	130,791,794 29
Stat. Contributions to the provinces under the Crop Insurance Act (Chapter 42, R.S., as amended).....	3,157,766 78	3,157,766 78		2,898,210 04
	189,394,126 78	150,037,124 06	39,357,002 72	153,701,219 33
HEALTH OF ANIMALS PROGRAM				
20 Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year.....	\$ 27,426,000 00			
20a.....	394,300 00			
Transfer from Treasury Board Vote 5 contingencies.....	20,640 00			
	27,840,940 00	27,262,962 17	577,977 83	24,028,311 53

Appropriations and Expenditures—Concluded

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
CANADIAN GRAIN COMMISSION PROGRAM					
25	Program expenditures, contributions and authority to purchase and sell screenings.....	\$ 13,016,000 00			
	25a.....	140,700 00			
	Transfer from Treasury Board Vote 5 contingencies.....	1,720 00			
		13,158,420 00	12,975,515 10	182,904 90	10,657,410 31
Stat.	Salaries of the Commissioners.....	80,172 29	80,172 29		60,961 44
Stat.	Write-off of active assets.....	185 32	185 32		
		13,238,777 61	13,055,872 71	182,904 90	10,718,371 75
		296,562,949 31	256,112,750 56	40,450,198 75	247,177,194 11
Canadian Dairy Commission					
30	Program expenditures.....	\$ 529,000 00			
	30a.....	8,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	3,440 00			
		540,440 00	534,924 21	5,515 79	452,576 89
Canadian Livestock Feed Board					
35	Operating expenditures.....	445,000 00	370,923 65	74,076 35	329,758 57
40	Contributions.....	21,800,000 00	20,191,985 53	1,608,014 47	20,443,505 61
		22,245,000 00	20,562,909 18	1,682,090 82	20,773,264 18
Farm Credit Corporation					
45	Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1972.....	9,200,000 00	8,885,000 00	315,000 00	8,602,710 65
	Total.....	328,548,389 31	286,095,583 95	42,452,805 36	277,005,745 83

*Includes \$26,000,000 available for spending in future years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1971-72	15,031	113	2,701		17,619
	1970-71	10,976	12	2,797		13,761
RESEARCH.....	1971-72	50,726	1,960	9,039	4,568	62,373
	1970-71	47,753	1,905	8,316	4,115	58,279
PRODUCTION AND MARKETING.....	1971-72	150,037	9	4,779	241	155,048
	1970-71	153,701	4	4,764	231	158,692
HEALTH OF ANIMALS.....	1971-72	27,263	20	4,251	265	31,759
	1970-71	24,028	336	3,645	260	27,597
CANADIAN GRAIN COMMISSION.....	1971-72	13,056	9,642	1,572	366	5,352
	1970-71	10,719	8,306	1,305	350	4,068
Total department.....	1971-72	256,113	11,744	22,342	5,440	272,151
	1970-71	247,177	10,563	20,827	4,956	262,397
Canadian Dairy Commission.....	1971-72	535		76		611
	1970-71	453		114		567
Canadian Livestock Feed Board.....	1971-72	20,563		64		20,627
	1970-71	20,773		74		20,847
Farm Credit Corporation.....	1971-72	8,885				8,885
	1970-71	8,603				8,603
Grand total.....	1971-72	286,096	*11,744	22,482	5,440	302,274
	1970-71	277,006	10,563	21,015	4,956	292,414

*Does not include 'Return on investments' of \$74,447 and 'Refunds of previous years' expenditure' of \$72.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Departmental administration.....	6,479	6,216	23	105	51	52	6,553	6,373
Economics.....	6,708	6,520	73	138	50	48	6,831	6,706
Information.....	1,352	1,588	4	12	343	352	1,699	1,952
	14,539	14,324	100	255	444	452	15,083	15,031
<i>Deduct:</i> receipts credited to revenue....	180	113					180	113
<i>Add:</i> services provided by other departments.....	2,701	2,701					2,701	2,701
Total cost of program.....	17,060	16,912	100	255	444	452	17,604	17,619
RESEARCH PROGRAM								
Administration.....	2,432	2,207	97	14	800	800	3,329	3,021
Support services.....	13,031	13,736	3,293	2,841			16,324	16,577
Soil research.....	3,556	3,342	142	91			3,698	3,433
Crop research.....	13,052	13,123	521	588			13,573	13,711
Animal research.....	6,196	6,050	248	456			6,444	6,506
General biology and support research	6,628	6,467	265	278			6,893	6,745
Engineering research.....	716	671	29	62			745	733
	45,611	45,596	4,595	4,330	800	800	51,006	50,726
<i>Deduct:</i> receipts credited to revenue....	1,725	1,960					1,725	1,960
<i>Add:</i> services provided by other departments.....	9,039	9,039					9,039	9,039
accommodation provided by this department.....	4,568	4,568					4,568	4,568
Total cost of program.....	57,493	57,243	4,595	4,330	800	800	62,888	62,373
PRODUCTION AND MARKETING PROGRAM								
Administration.....	1,172	826	18	3			1,190	829
Support services.....	1,502	1,443	6	38			1,508	1,481
Farm income maintenance.....	1,759	2,048	61	16	164,361	126,542	166,181	128,606
Marketing.....	8,477	7,959	115	168	103	3	8,695	8,130
Production.....	8,160	7,656	203	252	1,955	1,727	10,318	9,635
Information and promotion.....	653	584		4	20	7	673	595
Agricultural pest and disease control..	1,930	1,813	42	79			1,972	1,892
Meat inspection.....	40	47	1				41	47
	23,693	22,376	446	560	166,439	128,279	190,578	151,215
<i>Less:</i> receipts and revenues credited to the vote.....	1,184	1,178					1,184	1,178
	22,509	21,198	446	560	166,439	128,279	189,394	150,037
<i>Deduct:</i> receipts credited to revenue....	33	9					33	9
<i>Add:</i> services provided by other departments.....	4,779	4,779					4,779	4,779
accommodation provided by this department.....	241	241					241	241
Total cost of program.....	27,496	26,209	446	560	166,439	128,279	194,381	155,048
HEALTH OF ANIMALS PROGRAM								
Administration.....	716	610	6	3	7	6	729	619
Field directorate and support services	1,153	817	14	21			1,167	838
Meat inspection.....	14,784	14,484	48	52			14,832	14,536
Animal pathology.....	3,629	3,664	176	363			3,805	4,027
Animal contagious diseases.....	7,899	8,094	745	574	522	815	9,166	9,483
	28,181	27,669	989	1,013	529	821	29,699	29,503
<i>Less:</i> receipts and revenues credited to the vote.....	1,858	2,240					1,858	2,240
	26,323	25,429	989	1,013	529	821	27,841	27,263
<i>Deduct:</i> receipts credited to revenue....	31	20					31	20
<i>Add:</i> services provided by other departments.....	4,251	4,251					4,251	4,251
accommodation provided by this department.....	265	265					265	265
Total cost of program.....	30,808	29,925	989	1,013	529	821	32,326	31,759

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
CANADIAN GRAIN COMMISSION PROGRAM								
Administration.....	463	484	2	3			465	487
Grain inspection.....	4,717	4,767	43	94			4,760	4,861
Grain weighing.....	2,633	2,580	1				2,634	2,581
Grain testing and research.....	980	1,004	142	85	1	1	1,123	1,090
Elevator and grain documentation.....	921	899	2	6			923	905
Canadian government elevator operations.....	2,669	2,506	665	627			3,334	3,132
	12,383	12,240	855	815	1	1	13,239	13,056
<i>Deduct:</i> receipts credited to revenue....	7,432	9,642					7,432	9,642
<i>Add:</i> services provided by other departments.....	1,572	1,572					1,572	1,572
accommodation provided by this department.....	366	366					366	366
Total cost of program.....	6,889	4,536	855	815	1	1	7,745	5,352
Canadian Dairy Commission								
Administration.....	315	366					315	366
Price support.....	177	131					177	131
Dairy economic research.....	48	38					48	38
	540	535					540	535
<i>Add:</i> services provided by other departments.....	76	76					76	76
Total cost of program.....	616	611					616	611
Canadian Livestock Feed Board								
Feed freight equalization.....	250	227	2	1	21,800	20,192	22,052	20,420
Supply and price stability.....	192	143	1				913	143
	442	370	3	1	21,800	20,192	22,245	20,563
<i>Add:</i> services provided by other departments.....	64	64					64	64
Total cost of program.....	506	434	3	1	21,800	20,192	22,309	20,627
Farm Credit Corporation								
Expenditure—								
Administration.....	8,200	7,924					8,200	7,924
Interest cost.....	71,500	70,729					71,500	70,729
	79,700	78,653					79,700	78,653
Income—								
Interest earnings.....	69,700	69,097					69,700	69,097
Other income.....	800	671					800	671
	70,500	69,768					70,500	69,768
Net operating loss.....	9,200	8,885					9,200	8,885

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
ADMINISTRATION PROGRAM			
Contribution to the Canada Grains Council.....	50	50	69
Canada's fee for membership in the International Commission on Irrigation and Drainage	1	1	1
Contribution to the Agricultural Economics Research Council of Canada.....	50	49	42
Contribution to the Commonwealth Agricultural Bureaux (£140,925).....	343	352	348
	444	452	460
RESEARCH PROGRAM			
Grants in aid of agricultural research in universities and other scientific organizations in			
Canada.....	800	800	800
Canada's fees for membership in the International Society for Horticultural Science.....	800	800	800
PRODUCTION AND MARKETING PROGRAM			
Payments in the current and subsequent fiscal years for agricultural adjustment.....	26,000		
National Farm Products Marketing Council.....	100		
Canadian Horticultural Council.....	8	8	8
Canadian Council on 4-H Clubs.....	23	23	23
Canadian National Livestock Records.....	50	50	50
Federated Women's Institutes of Canada.....	10	10	10
Royal Agricultural Winter Fair, Toronto.....	50	50	50
Grants to assist in the marketing of agricultural products.....	20	7	7
Estimated amount required to recoup the Agricultural Commodities Stabilization Account			
to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1972	132,873	121,985	126,395
Estimated amount to recoup the Agricultural Products Board Account to cover the net			
operating loss of the Agricultural Products Board as at March 31, 1972.....	1,280	520	398
Contributions to the provinces under the Crop Insurance Act.....	3,158	3,158	2,898
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for			
losses occasioned to a farmer by reason of a pesticide residue.....	100		
Contribution to the Province of Quebec in respect of the administrative expenses incurred			
and premiums paid under an experimental crop insurance program during the period		97	
from April 1, 1970 to March 31, 1971.....			
Contribution to the Province of Quebec in respect of the administrative expenses incurred			
and premiums paid under an experimental crop insurance program during the period from			
April 1, 1971 to March 31, 1972.....	950	780	920
Canada's fee for membership in the International Dairy Federation.....	3	3	3
Canadian Seed Growers' Association.....	44		
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs.....	180	170	168
Class "A" and Class "B" fairs.....	1,313	1,145	1,139
Winter and spring fairs.....	110	114	107
Special fairs.....	36	36	36
Agricultural museums.....	36	24	21
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	47	63	46
Agricultural fairs, exhibitions and museums for construction of buildings and other major			
undertakings.....	12	14	10
Livestock improvement.....	35	21	22
	166,438	128,278	132,311
HEALTH OF ANIMALS PROGRAM			
Canada's fee for membership in the Office International des Epizooties.....	7	6	13
Compensation for animals slaughtered in accordance with the terms of the Animal Conta-			
gious Diseases Act.....	450	767	466
Contributions to the provinces in accordance with regulations of the Governor in Council,			
of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of			
animals that have died as a result of rabies.....	60	42	46
Compensation at rates determined in the manner provided by section 12 of the Animal			
Contagious Diseases Act to owners of animals affected with diseases coming under that			
Act, that have died or have been slaughtered in circumstances not covered by the Act and			
regulations made thereunder.....	8	5	5
Compensation under terms and conditions approved by the Governor in Council to owners			
of animals that have died as a result of anthrax.....	4	1	
	529	821	530
Expenditures from appropriations not required for 1971-72.....			1,383
CANADIAN GRAIN COMMISSION PROGRAM			
Canada's fee for membership in the International Association for Cereal chemistry.....	1	1	1
Total department.....	168,213	130,352	135,485
Canadian Livestock Feed Board			
Freight assistance on feed grains including assistance in respect of grain storage costs.....	21,800	20,192	20,443
Grand total.....	190,012	150,544	155,928

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Research Program	Production and Marketing Program	Health of Animals Program	Canadian Grain Com- mission Program	Total Department	Canadian Dairy Com- mission	Canadian Livestock Feed Board	Farm Credit Cor- poration	Total
(1) Salaries and wages.....	10,548 9,903 <i>7,259</i>	38,406 37,236 <i>32,936</i>	19,802 18,270 <i>16,021</i>	24,252 23,335 <i>20,835</i>	10,071 9,970 <i>8,321</i>	103,079 98,714 <i>85,372</i>	388 362 <i>337</i>	278 257 <i>199</i>		103,745 99,333 <i>85,908</i>
(1) Other personnel costs....	28 42 <i>26</i>	100 167 <i>252</i>	16 42 <i>40</i>	35 59 <i>48</i>	59 77 <i>60</i>	238 387 <i>426</i>	22 24 <i>24</i>	25 19 <i>14</i>		285 430 <i>464</i>
(2) Transportation and communications.....	847 1,186 <i>759</i>	1,000 1,240 <i>1,152</i>	2,249 2,158 <i>2,213</i>	1,509 1,503 <i>1,300</i>	545 518 <i>478</i>	6,150 6,605 <i>5,902</i>	28 28 <i>22</i>	40 44 <i>39</i>		6,218 6,677 <i>5,963</i>
(3) Information.....	626 720 <i>387</i>	190 228 <i>234</i>	230 192 <i>217</i>	24 10 <i>15</i>	32 43 <i>22</i>	1,102 1,193 <i>875</i>		15 8 <i>8</i>		1,117 1,201 <i>883</i>
(4) Professional and special services.....	1,484 1,200 <i>1,041</i>	730 785 <i>697</i>	308 633 <i>1,363</i>	655 1,019 <i>705</i>	14 51 <i>28</i>	3,191 3,688 <i>3,834</i>	50 62 <i>17</i>	50 20 <i>52</i>		3,291 3,770 <i>3,903</i>
(5) Rentals.....	459 619 <i>336</i>	180 244 <i>164</i>	80 76 <i>71</i>	55 53 <i>58</i>	466 392 <i>312</i>	1,240 1,384 <i>941</i>	42 44 <i>43</i>	7 3 <i>3</i>		1,289 1,431 <i>987</i>
(6) Purchased repair and upkeep.....	34 26 <i>22</i>	1,046 772 <i>1,356</i>	185 144 <i>134</i>	237 300 <i>263</i>	256 129 <i>139</i>	1,758 1,371 <i>1,914</i>		1 5 <i>1</i>		1,759 1,376 <i>1,915</i>
(7) Utilities, materials and supplies.....	509 628 <i>512</i>	4,434 4,911 <i>4,728</i>	812 840 <i>782</i>	1,398 1,430 <i>1,180</i>	924 994 <i>806</i>	8,077 8,803 <i>8,008</i>	10 10 <i>9</i>	20 14 <i>9</i>		8,107 8,827 <i>8,026</i>
(8) Construction and acqui- sition of land, buildings and equipment.....		2,170 2,582 <i>3,583</i>		460 371 <i>291</i>		2,630 2,994 <i>3,905</i>				2,630 2,994 <i>3,905</i>
(9) Construction and acqui- sition of machinery and equipment.....	100 255 <i>155</i>	1,800 1,748 <i>1,838</i>	446 558 <i>398</i>	529 598 <i>619</i>	855 792 <i>463</i>	3,730 3,951 <i>3,473</i>		3 1 <i>3</i>		3,733 3,952 <i>3,476</i>
(10) Grants, contributions and other transfer payments.....	444 452 <i>460</i>	800 800 <i>800</i>	166,438 128,278 <i>133,690</i>	529 821 <i>534</i>	1 1 <i>1</i>	168,212 130,352 <i>135,485</i>		21,800 20,192 <i>20,443</i>		190,012 150,544 <i>155,928</i>
(12) All other expenditures...	4 15 <i>19</i>	150 13 <i>13</i>	12 6 <i>10</i>	16 5 <i>10</i>	16 66 <i>62</i>	198 90 <i>114</i>		6 5 <i>3</i>	9,200 8,885 <i>8,603</i>	9,404 8,980 <i>8,720</i>
(1-12) Total.....	15,083 15,031 <i>10,976</i>	51,006 50,726 <i>47,753</i>	190,578 151,215 <i>154,943</i>	29,699 29,504 <i>25,858</i>	13,239 13,056 <i>10,719</i>	299,605 259,532 <i>250,249</i>	540 535 <i>453</i>	22,245 20,563 <i>20,773</i>	9,200 8,885 <i>8,603</i>	331,590 289,515 <i>280,078</i>
(13) Less: receipts and rev- enues credited to the vote.....			1,184 1,178 <i>1,242</i>	1,858 2,241 <i>1,830</i>		3,042 3,419 <i>3,072</i>				3,042 3,419 <i>3,072</i>
Total net expenditures.....	15,083 15,031 <i>10,976</i>	51,006 50,726 <i>47,753</i>	189,394 150,037 <i>153,701</i>	27,841 27,263 <i>24,028</i>	13,239 13,056 <i>10,719</i>	296,563 256,113 <i>247,177</i>	540 535 <i>453</i>	22,245 20,563 <i>20,773</i>	9,200 8,885 <i>8,603</i>	328,548 286,096 <i>277,006</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Revolving Fund	Race Track Supervision Revolving Fund	Agri- cultural Products Board	Agri- cultural Stabilization Board	Canadian Dairy Com- mission	Canadian Livestock Feed Board	Farm Credit Cor- poration	Total
RECEIPTS—									
Operating—									
Annual appropriations.....	130,352			521	121,985	535	20,563	8,885	282,841
Statutory appropriations.....	3,255								3,255
Credited to appropriations.....	3,419								3,419
Credited to revenue.....	11,808								11,808
Capital—									
Sales by.....		1,318	3,280	516	61				5,175
Interest receipts.....	74,100								74,100
Other income.....			5		3		8		16
Equity capital.....								900	900
Loans.....			21			60,757		98,314	159,092
Loan repayments.....	152,968								152,968
Total receipts.....	375,902	1,318	3,306	1,037	122,049	61,292	20,571	108,099	693,574
OUTLAYS—									
Operating—									
Goods and services.....	122,892	1,065	3,144	1,037	1,014	535	369		130,056
Grants and contributions.....	7,851						20,192		28,043
Subsidy and deficit payments.....					121,035			8,885	129,920
Capital—									
Department.....	6,282		62						6,344
Agencies, commissions, etc.....							1		1
Equity capital.....	900								900
Loans.....	159,092								159,092
Loan repayments.....			7			84,187		68,774	152,968
Receipts credited to revenue.....	85,909	253	93				9		86,264
Total outlays.....	382,926	1,318	3,306	1,037	122,049	84,722	20,571	77,659	693,588
Net receipts or net outlays (—).....	—7,024	nil	nil	nil	nil	—23,430	nil	30,440	—14

Revenues

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Return on investments.....	74,446,977 92	72,636,560 88
B Privileges, licences and permits.....	264,454 34	255,565 97
C Proceeds from sales.....	2,009,604 19	1,913,307 92
D Services and service fees.....	9,381,393 19	8,319,264 64
E Refunds of previous years' expenditure.....	72,106 87	152,694 80
F Miscellaneous.....	88,607 98	74,517 28
Total.....	\$86,263,144 49	\$83,351,911 49

Summary of Revenue

Branch—		
Administration.....	119,041 97	106,419 24
Canadian Grain Commission.....	6,850,288 36	6,062,484 65
Canadian Government Elevators.....	2,793,899 43	2,245,282 42
Health of animals.....	30,656 03	339,852 12
Production and marketing.....	34,883 73	41,557 26
Research.....	1,979,413 86	1,918,826 53
Canadian Dairy Commission.....	2,131,289 82	5,619,939 79
Farm Credit Corporation.....	71,969,121 08	66,966,653 77
Canadian Livestock Feed Board.....	8,334 08	928 39
Agriculture working capital advance account net profit for the fiscal year 1970-71.....		34,336 32
Agriculture working capital advance account net profit for the fiscal year 1971-72.....	253,118 79	
Race track supervision revolving fund net profit for the fiscal year 1970-71.....		15,631 00
Race track supervision revolving fund net profit for the fiscal year 1971-72.....	93,097 34	
Total.....	\$86,263,144 49	\$83,351,911 49

Revenues—Concluded

	1971-72	
Details		
Non-Tax Revenue—		
A Return on investments:		
Interest on loans to Canadian Dairy Commission.....	2,131,290	
Interest on loans to Farm Credit Corporation—		
Interest on notes.....	71,510,574	
Interest on notes (Farm Machinery Syndicates Credit Act).....	458,547	
Net profit on the operation of the agriculture working capital advance account for the fiscal year 1971-72	253,119	
Race track supervision revolving fund net profit for the fiscal year 1971-72.....	93,097	
Sundries.....	351	
		74,446,978
B Privileges, licences and permits:		
Canadian Grain Commission—		
Elevator licence fees.....	27,167	
Rental from employees and others occupying dwellings on government properties.....	220,721	
Sundries.....	16,566	
		264,454
C Proceeds from sales:		
Canadian Grain Commission—		
Grain samples.....	14,994	
Canadian Government Elevators—		
Surplus grain.....	51,251	
Screenings.....	217,839	
Research branch livestock and produce.....	1,682,859	
Land.....	37,331	
Sundries.....	5,330	
		2,009,604
D Services and service fees:		
Canadian Grain Commission—		
Inspection.....	4,259,846	
Overtime.....	39,409	
Registration and cancellation of warehouse receipts.....	296,303	
Weighing.....	2,206,228	
Sundries.....	4,723	
Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)—		
Calgary.....	403,787	
Edmonton.....	417,548	
Lethbridge.....	136,089	
Moose Jaw.....	259,102	
Prince Rupert.....	835,389	
Saskatoon.....	396,972	
Canfarm Management Data System—		
Registration fees.....	105,812	
Salaries recovered from Department of External Affairs.....	13,091	
Sundries.....	7,094	
		9,381,393
E Refunds of previous years' expenditure:		
Potato warehouse construction refund.....	8,898	
Sundries.....	63,209	
		72,107
F Miscellaneous:		
Canadian Government Elevators—		
Boat overtime.....	37,056	
Wharfage.....	26,574	
Sundries.....	24,978	
		88,608
Total.....		\$ 86,263,144

Appendix 1

Agricultural Stabilization Board

(Established by the Agricultural Stabilization Act)

AUDITOR GENERAL OF CANADA
Ottawa, June 28, 1972.THE CHAIRMAN AND MEMBERS,
AGRICULTURAL STABILIZATION BOARD,
OTTAWA.

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1972. As at that date the Board had no assets or liabilities.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying statement of expenditure presents fairly the expenditure of the Agricultural Stabilization Board for the year ended March 31, 1972, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
*Auditor General of Canada.*STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

	1972	1971
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers....	\$109,000,000	\$125,000,000
Payments under potato price support program (net after recoveries of \$60,384).....	953,059	
Deficiency payments		
Hogs.....	\$ 10,762,425	
Sugar Beets.....	746,332	1,067,612
Blueberries.....	216,187	
Carrots.....	128,118	
Wool.....	102,962	402,521
Rutabagas.....	79,100	
	12,035,124	1,470,133
Administration		
Staff salaries.....	351,284	329,606
Office equipment and expense.....	34,312	11,331
Other.....	13,373	13,820
	398,969	354,757
Estimated value of major services provided without charge by government departments		
Part-time management and support services (Department of Agriculture).....	91,626	47,000
Employee benefits.....	52,284	48,000
Accommodation....	28,419	24,000
Postal services.....	10,000	9,000
Accounting services.....	6,600	8,000
	188,929	136,000
	122,576,081	126,960,890
Deduct:		
Refunds of expenditure.....	3,060	811
Forfeiture of contractor's security deposit in settlement of claim.....		74,295
	3,060	75,106
Expenditure for the year.....	\$122,573,021	\$126,885,784
Expenditure for the year provided for by		
Agriculture Vote 15.....	\$121,985,123	\$126,395,027
Agriculture Vote 10.....	398,969	354,757
Government departments which provided certain major services without charge.....	188,929	136,300
	\$122,573,021	\$126,885,784

Certified correct:

ERIC A. POOK
Secretary

Approved:

S. B. WILLIAMS
Chairman

I have examined the above statement of expenditure and have reported thereon under date of June 28, 1972 to the Chairman and Members of the Agricultural Stabilization Board.

A. M. HENDERSON
Auditor General of Canada

Appendix 2

Agricultural Products Board

(Established by the Agricultural Products Board Act)

AUDITOR GENERAL OF CANADA
Ottawa, July 11, 1972.THE CHAIRMAN AND MEMBERS,
AGRICULTURAL PRODUCTS BOARD,
OTTAWA.

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1972 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Board as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
ASSETS		
Deposit with the Receiver General.....		\$ 39,937
Accounts receivable.....	\$ 42,970	
Inventories (valued at the lower of cost or market)		
Turkeys.....	\$1,275,457	
Egg powder.....	344,534	
		1,619,991
	<u>\$1,662,961</u>	<u>\$39,937</u>
LIABILITIES		
Contractors' security deposits.....	\$ 77,125	\$39,937
Advances to the Board as authorized by the Agricultural Products Board Act.....	1,585,836	
	<u>\$1,662,961</u>	<u>\$39,937</u>

Note: Inventories include frozen turkeys costing \$1,072,727, which are to be processed for canning and sold under the world food program at an estimated loss of \$300,000.

Certified correct:
ERIC A. POLK
Secretary

Approved:
S. B. WILLIAMS
Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 11, 1972 to the Chairman and Members of the Agricultural Products Board.

A. M. HENDERSON
Auditor General of Canada

Agricultural Products Board—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972**

(with comparative figures for the year ended March 31, 1971)

				1972	1971
Trading operations					
	Sales	Cost of sales	Net loss		
Apple concentrate.....	\$ 237,393	\$ 617,221	\$ 379,828		
Turkeys.....	42,970	144,365	101,395		
Egg and egg powder.....	234,650	272,685	38,035		
Chicken broilers.....	1,410	2,700	1,290		\$ 397,675
	<u>\$ 516,423</u>	<u>\$1,036,971</u>			
Loss on trading operations.....				\$ 520,548	397,675
Estimated value of major services provided by government departments					
Interest on working capital.....			61,857		
Administration.....			26,606		2,500
				88,463	2,500
Loss for the year.....				<u>\$ 609,011</u>	<u>\$ 400,175</u>
Loss for the year provided for by					
Agriculture Vote 15.....				\$ 520,548	\$ 397,675
Agriculture Vote 10.....				24,506	
Government departments which provided certain major services without charge.....				63,957	2,500
				<u>\$ 609,011</u>	<u>\$ 400,175</u>

Appendix 3

Agriculture Revolving Fund

(Authorized by Agriculture Vote 783,
Appropriation Act No. 5, 1955, c. 60)

AUDITOR GENERAL OF CANADA
Ottawa, July 11, 1972.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1972 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Agriculture Revolving Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971
Accounts receivable.....	\$ 72,979	\$ 46,106
Inventories (valued at cost or estimated market value)		
Seeds.....	\$ 79,608	349,413
Livestock.....	346,594	279,078
Poultry.....	4,837	4,715
Feed and other supplies.....	5,484	6,979
	436,523	640,185
	<u>\$ 509,502</u>	<u>\$ 686,291</u>
 LIABILITIES		
Accounts payable.....	\$ 57,907	\$ 16,524
Advance payments by customers.....	24,370	
Working capital advance (for the purposes of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry, eggs, including administrative expenses of all authorized projects).....	427,225	669,767
	<u>\$ 509,502</u>	<u>\$ 686,291</u>

Certified correct:

C. B. GRIER

Director, Finance and Administration

Approved:

S. B. WILLIAMS

Deputy Minister,

Department of Agriculture

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 11, 1972 to the Minister of Agriculture.

A. M. HENDERSON

Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR

ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Cost of experimental and development projects		
Livestock.....	\$ 425,859	\$ 353,154
Salaries and wages.....	303,516	469,388
Employee benefits.....	41,315	55,000
Accommodation.....	236,263	137,000
Feed and other supplies.....	120,782	169,678
Seeds.....	119,455	65,058
Rentals of land and equipment.....	97,022	267,419
Interest on working capital.....	56,610	29,000
Freight.....	37,486	4,426
Administration.....	35,740	64,800
Accounting.....	10,600	4,000
Electricity, water and gas.....	6,336	6,781
Miscellaneous.....	14,780	20,158
	<u>1,505,764</u>	<u>1,645,862</u>
 Less:		
Proceeds from sales of livestock, seeds and poultry.....	1,317,565	635,235
Increase (decrease) in inventories.....	(203,662)	365,664
	<u>1,113,903</u>	<u>1,000,899</u>
 Net cost of projects.....	<u>\$ 391,861</u>	<u>\$ 644,963</u>
 Net cost of projects provided for by—		
Agriculture Vote 5.....	\$ 125,450	\$ 95,000
Agriculture Vote 10.....	174,742	359,300
Government departments which provided major services without charge.....	344,788	225,000
	644,980	679,300
 Less: Amount transferred from the Revolving Fund as revenue.....	253,119	34,337
	<u>\$ 391,861</u>	<u>\$ 644,963</u>

Appendix 4

Canadian Government Elevators

AUDITOR GENERAL OF CANADA
Ottawa, July 25, 1972.

THE CHIEF COMMISSIONER AND COMMISSIONERS,
CANADIAN GRAIN COMMISSION,
WINNIPEG, MANITOBA.

I have examined the balance sheet of the Canadian Government Elevators as at March 31, 1972 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying balance sheet and statement of operations present fairly the financial position of the Canadian Government Elevators as at March 31, 1972 and the results of the Elevators operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1972 (with comparative figures as at March 31, 1971)

ASSETS	1972	1971	PROPRIETARY EQUITY OF THE GOVERNMENT OF CANADA	1972	1971
Accounts receivable.....	\$ 315,342	\$ 172,168			
Accrued revenue			Working capital.....	\$ 1,106,120	\$ 1,278,686
Storage.....	331,574	632,948	Equity represented by the cost of fixed assets acquired out of funds provided by parliamentary appropriations.....	14,836,150	14,213,653
Elevation.....	181,318	230,972			
	512,892	863,920			
Inventories					
Stores, at cost.....	67,026	67,171			
Tools and small equipment, at cost.....	81,921	81,097			
Screenings, at market value.....	73,984	69,360			
Grain, at market value.....	54,955	24,970			
	277,886	242,598			
Fixed assets, at cost					
Property, plant and equipment					
Moose Jaw.....	2,336,529	2,324,432			
Saskatoon.....	2,503,144	2,365,146			
Calgary.....	1,439,934	1,401,851			
Edmonton.....	1,893,918	1,882,433			
Lethbridge.....	991,025	998,260			
Prince Rupert.....	5,648,129	5,218,380			
	14,812,679	14,190,502			
Office furniture.....	23,471	23,151			
	14,836,150	14,213,653			
	\$15,942,270	\$15,492,339		\$15,942,270	\$15,492,339

Certified correct
St. Gerry
Administrative Officer

Approved
W. E. TURNER
General Manager

I have examined the above balance sheet and related statement of operations and have reported thereon under date of July 25, 1972 to the Chief Commissioner and Commissioners of the Canadian Grain Commission.

A. M. HENDERSON
Auditor General of Canada

Canadian Government Elevators—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR

ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Income		
Elevation.....	\$ 1,042,534	\$ 913,486
Storage.....	850,456	1,130,357
Screenings and surplus grain.....	327,736	281,290
Cleaning.....	267,315	218,621
Drying.....	29,264	66,390
Miscellaneous.....	103,320	97,102
	<u>2,620,625</u>	<u>2,707,246</u>
Expense		
Salaries and wages.....	1,459,618	1,336,122
Employee benefits.....	208,000	224,000
Grants in lieu of taxes.....	424,347	392,013
Heat, light, power and water.....	152,447	148,296
Purchases of screenings.....	125,885	38,895
Head office.....	125,322	96,573
Building and equipment repairs and maintenance.....	100,453	91,547
Grain shortages on weigh-overs.....	56,614	91,693
Transportation and communications....	26,746	29,467
Accounting services.....	16,000	2,000
Materials and supplies.....	12,361	25,143
Miscellaneous.....	16,100	14,900
	<u>2,723,893</u>	<u>2,490,649</u>
Operating loss (profit) without provision for depreciation.....	\$ 103,268	\$ (216,597)
Operating loss (profit) disposed of as follows:		
Income.....	\$ 2,620,625	\$ 2,707,246
Expense charged against income.....		37,144
Amount transferred or to be transferred to the Receiver General.....	2,620,625	2,670,102
Expense charged to Agriculture Vote 25	2,505,926	2,245,279
Less: Stores acquired for inventories	679	17,774
Items acquired as fixed assets..	5,354	
	<u>2,499,893</u>	<u>2,227,505</u>
Appropriations of departments which provided certain major services without charge.....	224,000	226,000
	<u>2,723,893</u>	<u>2,453,505</u>
	\$ 103,268	\$ (216,597)

Appendix 5**Canadian Grain Commission***(Established by the Canada Grain Act)*

AUDITOR GENERAL OF CANADA

Ottawa, August 4, 1972.

THE CHIEF COMMISSIONER AND COMMISSIONERS,
CANADIAN GRAIN COMMISSION,
WINNIPEG, MANITOBA.

I have examined the statement of expenditure and revenue of the Canadian Grain Commission for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying statement of expenditure and revenue presents fairly the results of the operations of the Canadian Grain Commission for the year ended March 31, 1972 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON

Auditor General of Canada.

Canadian Grain Commission—Concluded

STATEMENT OF EXPENDITURE AND REVENUE, BY BRANCHES, FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures, totals only, for the year ended March 31, 1971)

1971 Totals		1972 Totals	Inspection	Weighing	Statistical	Research Laboratory	Executive and Admini- stration
Expenditure							
\$6,967,749	Salaries, wages and allowances.....	\$ 8,486,728	\$4,246,090	\$2,470,099	\$ 650,061	\$ 749,777	\$370,701
1,019,000	Employee benefits.....	1,203,000	601,000	350,000	92,000	106,000	54,000
257,853	Accommodation.....	289,695	115,297	13,885	57,390	73,731	29,392
170,427	Materials, supplies and office equipment.....	244,904	90,807	8,805	28,386	110,658	6,248
186,427	Transportation and communications.....	242,376	170,286	8,084	37,253	14,729	12,024
249,947	Travel.....	234,683	112,327	50,432	10,471	16,159	45,294
	Scientific, technical, laboratory and other equipment.....	188,314	93,478	563	6,345	85,134	2,794
47,420	Rental of computer.....	95,125			93,287	1,838	
11,000	Accounting services.....	95,000	48,000	28,000	7,000	8,000	4,000
28,524	Light, heat and power.....	31,427	6,210	1,058	5,765	17,016	1,378
28,995	Maintenance and repairs.....	21,340	12,360	175	2,152	6,040	613
45,406	Miscellaneous.....	88,739	13,875	27,574	14,208	14,601	18,481
9,269,976		11,221,331	5,509,730	2,958,675	1,004,318	1,203,683	544,925
Revenue							
3,864,751	Inspection.....	4,281,320	4,281,320				
1,937,287	Weighing.....	2,219,468		2,219,468			
259,854	Registrations and cancellations.....	295,635			295,635		
26,966	Licenses.....	27,167			27,167		
1,089	Grain appeals.....	480					480
1,171	Sundry.....	1,617					1,617
6,091,118		6,825,687	4,281,320	2,219,468	322,802		2,097
\$3,178,858	Excess of Expenditure over Revenue.....	\$ 4,395,644	\$1,228,410	\$ 739,207	\$ 681,516	\$1,203,683	\$542,828
Excess of Expenditure over Revenue provided for by							
\$8,179,015	Agriculture Vote 25.....	\$ 9,843,159	\$4,860,730	\$2,580,675	\$ 905,318	\$1,089,683	\$406,753
60,961	Canada Grain Act (salaries of Commis- sioners).....	80,172					80,172
1,030,000	Government departments which provided certain major services without charge....	1,298,000	649,000	378,000	99,000	114,000	58,000
9,269,976		11,221,331	5,509,730	2,958,675	1,004,318	1,203,683	544,925
6,091,118	Less: Revenue.....	6,825,687	4,281,320	2,219,468	322,802		2,097
\$3,178,858		\$ 4,395,644	\$1,228,410	\$ 739,207	\$ 681,516	\$1,203,683	\$542,828

Certified correct
W. S. ROWLAND
Financial Officer

Approved
W. POUND
Chief Commissioner

I have examined the above Statement of Expenditure and Revenue
by Branches and have reported thereon under date of August 4, 1972
to the Chief Commissioner and Commissioners of the Canadian Grain
Commission.

A. M. HENDERSON
Auditor General of Canada

Appendix 6
Prairie Farm Emergency Fund

STATEMENT OF PAYMENTS FOR THE YEAR ENDED MARCH 31, 1972

CROP YEAR	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1970.....	106,300	232,685	389,015	382	728,382
1971.....	167,471	915,376	2,912,171	39,652	4,034,670
	\$ 273,771	\$ 1,148,061	\$ 3,301,186	\$ 40,034	\$ 4,763,052

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY

FISCAL YEAR					
1939-40 to 1966-67.....	30,255,525	227,977,300	100,957,412	1,717,805	360,908,042
1967-68.....	172,589	5,874,245	2,598,375	196,120	8,841,329
1968-69.....	297,269	5,142,220	1,329,030	84,078	6,852,597
1969-70.....	649,666	1,554,734	1,843,798	75,972	4,124,170
1970-71.....	995,306	1,137,914	4,746,301	478,459	7,357,980
1971-72.....	273,771	1,148,061	3,301,186	40,034	4,763,052
	\$32,644,126	\$242,834,474	\$114,776,102	\$2,592,468	\$392,847,170

CROP YEAR					
1939-66.....	30,272,699	227,984,519	101,067,975	1,717,805	361,042,998
1967.....	155,595	5,963,105	2,558,752	211,098	8,888,550
1968.....	332,487	5,436,301	2,419,607	128,592	8,316,987
1969.....	800,351	1,643,670	3,594,733	427,037	6,465,791
1970.....	915,523	891,503	2,222,864	68,284	4,098,174
1971.....	167,471	915,376	2,912,171	39,652	4,034,670
	\$32,644,126	\$242,834,474	\$114,776,102	\$2,592,468	\$392,847,170

In the fiscal year 1971-72 the awards exceeded the levy by \$815,489.

Of the grand total, an amount of \$200,009,004 was obtained by the levy, \$191,398,405 was transferred from unappropriated moneys in the consolidated revenue fund and \$1,439,761 from appropriated moneys to meet the deficits.

Appendix 7
Race Track Supervision Revolving Fund

(Authorized by *Agriculture Vote L1b*,
Appropriation Act No. 1, 1970, 1969-70, c. 24)

AUDITOR GENERAL OF CANADA
Ottawa, June 28, 1972.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1972 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Race Track Supervision Revolving Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

ASSETS -	1972	1971
Deposit with Receiver General.....	\$ 143,572	\$ 100,777
Accounts receivable.....	67,760	53,986
Capital assets:		
Office and supervision equip- ment—		
at appraised value.....	\$ 50,866	50,866
at cost.....	71,320	25,074
	122,186	75,940
Less: Accumulated provision for replacement.....	57,929	9,751
	64,257	66,189
	<u>\$ 275,589</u>	<u>\$ 220,952</u>
LIABILITIES		
Accounts payable.....	\$ 211,332	\$ 170,086
Advances from Canada for purchase of capital assets.....	13,391	
Equity in capital assets financed from par- liamentary appropriations prior to April 1, 1970.....	50,866	50,866
	<u>\$ 275,589</u>	<u>\$ 220,952</u>

Certified correct:
C. B. GRIER
Director, Finance and Administration

Approved:
S. B. WILLIAMS
*Deputy Minister,
Department of Agriculture*

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 28, 1972 to the Minister of Agriculture.

A. M. HENDERSON
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

	1972	1971
Income		
Levy of six-tenths of one per cent of pari- mutuel bets at race tracks (one-half of one per cent prior to July 1, 1971).....	\$3,279,886	\$2,841,129
Other.....	4,895	40,662
	<u>3,284,781</u>	<u>2,881,791</u>
Expense		
Race surveillance		
Fees for tests on race horses	\$931,773	895,700
Film patrol service.....	775,680	711,470
Photo finish service.....	282,695	270,566
	<u>1,990,148</u>	<u>1,877,736</u>
Pari-Mutuel Supervision		
Royal Canadian Mounted		
Police.....	459,903	562,328
Auditing.....	214,426	243,237
	<u>674,329</u>	<u>805,565</u>
Administration		
Salaries and wages.....	323,718	128,626
Employee benefits.....	47,905	15,208
Travel and removal.....	63,139	8,121
Provision for replacement of capital assets—Note.....	48,178	9,751
Accommodation.....	16,354	11,305
Stationery and supplies.....	7,805	4,844
Equipment repairs.....	6,805	
Telephone.....	4,560	2,566
Departmental administration..	4,000	
Miscellaneous (including \$351 interest on advances).....	4,742	2,438
	<u>527,206</u>	<u>182,859</u>
	<u>3,191,683</u>	<u>2,866,160</u>
Profit for the year transferred from the revolving fund as revenue.....	\$ 93,098	\$ 15,631

NOTE: The provision for replacement of capital assets has been recorded on a basis to amortize the cost of capital assets over their estimated useful life and includes, in 1971-72, additional charges of \$21,593 to reflect an adjustment to the estimated useful life of certain equipment.

SECTION 2

1971-72 PUBLIC ACCOUNTS

Communications

CONTENTS

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SECTION 2

PLATE 100

(continued)

PLATE 101

PLATE 102

COMMUNICATIONS

Department

Objective

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
	Communications				
1	Operating expenditures, the grants listed in the Estimates and contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences.....	\$ 14,683,000 00			
	1a.....	504,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	385,935 00			
		15,572,935 00			
	Less transfer to Vote 5.....	616,000 00			
		14,956,935 00	14,207,968 84	748,966 16	9,259,940 17
5	Capital expenditures.....	\$ 7,750,000 00			
	5b To authorize the transfer of \$616,000 from Communications Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of..	184,000 00			
	Transfer from Vote 1.....	616,000 00			
		8,550,000 00	7,454,232 89	1,095,767 11	4,619,896 79
Stat.	Minister of Communications—Salary and motor car allowance.....	12,017 06	12,017 06		16,999 92
	Expenditures from appropriations not required for 1971-72..				150 00
	Total.....	23,518,952 06	21,674,218 79	1,844,733 27	13,896,986 88

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Communications.....	1971-72	21,674	2,150	2,963	694	23,181
	1970-71	13,897	3,159	2,023	140	12,901

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Departmental administration.....	2,658	2,967	25	389	20		2,703	3,356
Strategic planning.....	1,337	1,713	258	2			1,595	1,715
National telecommunications development.....	565	594			340	315	905	909
International participation.....	360	274			255	273	615	547
Government telecommunications systems.....								
Management of the radio frequency spectrum.....	7,164	6,902	688	882	11	11	7,863	7,795
Communications and space applications research and development.....	9,257	8,887	8,906	7,070			18,163	15,957
	21,341	21,337	9,877	8,343	626	599	31,844	30,279
Less: receipts and revenues credited to the vote.....	6,382	7,716	1,943	889			8,325	8,605
	14,959	13,621	7,934	7,454	626	599	23,519	21,674
Deduct: receipts credited to revenue....		2,150						2,150
Add: services provided by other departments	2,963	2,963					2,963	2,963
accommodation provided by this department	694	694					694	694
Total cost of program.....	18,616	15,128	7,934	7,454	626	599	27,176	23,181

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Grants to universities and associations to assist in holding public conferences, seminars and consultations to stimulate Canadian interest in communications affairs.....	20		4
Grant to Canadian Radio Technical Planning Board.....	11	11	10
Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunication facilities in accordance with agreements entered into with the company with the approval of the Governor in Council:			
Canadian National Railways telecommunication system north of Yellowknife from Fort Simpson to Inuvik in the Northwest Territories, the amount not to exceed \$324,887 per year for ten calendar years 1964-1974.....	220	220	220
Tropospheric scatter terminal station at Frobisher, N.W.T.....	120	95	114
Canada's share of the cost of international radio, telephone and telegraph organizations:			
The International Telecommunication Union, Geneva, Switzerland.....	255	273	235
Total.....	626	599	583

Net Expenditure by Program and Agency and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Estimates 1971-72	Expenditures 1971-72	Expenditures 1970-71
(1) Salaries and wages.....	14,507	14,593	12,424
(1) Other personnel costs.....	51	39	21
(2) Transportation and communications.....	1,017	1,278	967
(3) Information.....	83	152	65
(4) Professional and special services.....	2,872	6,951	2,320
(5) Rentals.....	786	597	496
(6) Purchased repair and upkeep.....	277	209	245
(7) Utilities, materials and supplies.....	1,643	1,536	1,599
(8) Construction and acquisition of land, buildings and equipment.....	1,669	1,414	141
(9) Construction and acquisition of machinery and equipment.....	8,208	2,872	3,660
(10) Grants, contributions, and other transfer payments.....	626	599	583
(12) All other expenditures.....	105	39	20
(1-12) Total.....	31,844	30,279	22,541
(13) Less: receipts and revenues credited to the vote.....	8,325	8,605	8,644
Total net expenditures.....	23,519	21,674	13,897

Departmental Summary

(in thousands of dollars)

RECEIPTS—

Operating—

Annual appropriations.....	21,662
Statutory appropriations.....	12

Capital—

Interest receipts.....	2,150
------------------------	-------

Total receipts.....	23,824
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OUTLAYS—

Operating—

Goods and services.....	13,621
Grants and contributions.....	599

Capital—

Department.....	7,454
Agencies, commissions, etc.....	20,000
Receipts credited to revenue.....	2,150

Total outlays.....	43,824
--------------------	--------

Net receipts or net outlays (—).....	—20,000
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Revenues

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Return on investments.....	2,107,914 85	3,154,487 72
Proceeds from sales.....	3 44	
B Refunds of previous years' expenditure.....	42,348 86	4,606 08
Miscellaneous.....	148 35	
Total.....	\$ 2,150,415 50	\$ 3,159,093 80

Details

1971-72

Non-Tax Revenue—

A Return on investments:

Interest on loans—Canadian Overseas Telecommunications Corporation \$2,107,856; Interest—Foreign exchange \$59.....	2,107,915
Proceeds from sales.....	4

B Refunds of previous years' expenditure.....	42,349
Miscellaneous.....	148

Total.....	\$2,150,416
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APPENDIX

GOVERNMENT TELEPHONE ACCOUNT REVOLVING FUND

AUDITOR GENERAL OF CANADA
Ottawa, August 4, 1972.

THE HONOURABLE ROBERT STANBURY,
MINISTER OF COMMUNICATIONS,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Government Telephone Account Revolving Fund as at March 31, 1972 and the related Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

Balance Sheet as at March 31, 1972

ASSETS		LIABILITIES	
Current assets		Current liabilities	
Employees' travel and removal advances.....	\$ 2,523	Accounts payable and accrued liabilities.....	\$1,508,813
Accounts receivable			
Departments and agencies of the Government of			
Canada.....	1,759,760	Equity of Canada	
Accrued revenue.....	133,725	Advances from Canada for working	
Prepaid expense.....	122	capital (authorized \$1,000,000).....	\$ 460,924
		Less: Replacement funds available for	
		purchase of capital assets.....	7,005
			453,919
Capital assets		Capital assets financed from parlia-	
Equipment and furniture (at cost).....	\$ 99,595	mentary appropriations prior to April	
Less: Provision for replacement.....	7,700	1, 1971.....	98,900
	91,895		552,819
		Deficit	
		Loss for year, per Statement of Opera-	
		tions.....	(113,051)
		Less: Prior years' adjustment.....	39,444
			(73,607)
			479,212
	\$1,988,052		\$1,988,025

NOTE: In prior years the accounts were prepared on a cash basis. Comparative figures on an accrual basis for the year ended March 31, 1971 are not available.

Certified correct:
Y. S. GAGNON
for Director, Financial Services

Approved:
F. GODBOUT
Director General, Finance and Administration

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 4, 1972 to the Minister of Communications.

A. M. HENDERSON
Auditor General of Canada

Appendix—Concluded

GOVERNMENT TELEPHONE ACCOUNT REVOLVING FUND

Statement of Operations for the year ended March 31, 1972

Income	
Telecommunication services.....	\$ 10,121,676
Expense	
Operating	
Intercity network.....	7,566,705
Operators' salaries.....	836,285
Local shared services.....	439,165
Directory services.....	251,088
Leased space.....	24,305
	9,117,548
Administration	
Salaries and employee benefits.....	842,431
Rental of building and equipment.....	84,361
Professional services.....	77,350
Travel and removal.....	51,952
Telephone and freight.....	31,711
Office material and supplies.....	9,335
Training and education.....	8,841
Depreciation.....	7,700
Other.....	3,498
	1,117,179
	10,234,727
Loss for year.....	\$ 113,051

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SECTION 3

1971-72
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Prices and Incomes Commission

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CONSUMER AND CORPORATE AFFAIRS

Department

Objectives

- To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the department.
- To optimize the welfare of consumers and to protect them against economic and accident hazards.
- To facilitate the orderly conduct of business and the private development and production of capital and intellectual resources.
- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Prices and Incomes Commission

Objective

- To report upon the causes, processes and consequences of inflation and to inform those making current price and income decisions, the general public and the government on how price stability may best be achieved.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION AND INFORMATION SERVICES PROGRAM					
1	Program expenditures.....	\$ 2,655,000 00			
	1b.....	78,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	5,720 00			
		2,738,720 00	2,662,634 16	76,085 84	1,808,652 84
Stat.	Minister of Consumer and Corporate Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		2,755,719 92	2,679,634 08	76,085 84	1,825,652 76
CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grants listed in the Estimates.....	\$ 8,777,000 00			
	5a.....	60,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	176,440 00			
		9,013,440 00	8,811,314 53	202,125 47	7,451,196 69
CORPORATE AFFAIRS PROGRAM					
10	Program expenditures and the grant listed in the Estimates	9,204,000 00	8,668,249 21	535,750 79	7,234,260 12
Stat.	Refunds of amounts credited to revenue in previous years..	15,596 58	15,596 58		20,017 26
		9,219,596 58	8,683,845 79	535,750 79	7,254,277 38
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of Investigation and Research—Operating expen- ditures.....	2,370,000 00	2,058,156 25	311,843 75	1,533,006 87
20	Restrictive Trade Practices Commission—Operating ex- penditures.....	236,000 00	91,204 96	144,795 04	86,771 36
		2,606,000 00	2,149,361 21	456,638 79	1,619,778 23
		23,594,756 50	22,324,155 61	1,270,600 89	18,150,905 06
Prices and Incomes Commission					
25	Program expenditures.....	1,976,000 00	1,621,468 11	354,531 89	2,068,527 82
	Total.....	25,570,756 50	23,945,623 72	1,625,132 78	20,219,432 88

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION AND INFORMATION SERVICES.....	1971-72	2,680		542		3,222
	1970-71	1,826		539		2,365
CONSUMER AFFAIRS.....	1971-72	8,811	2,319	2,003		8,495
	1970-71	7,451	*2,258	1,682		6,875
CORPORATE AFFAIRS.....	1971-72	8,684	9,183	1,936		1,437
	1970-71	7,254	*8,982	1,691		(37)
COMBINES INVESTIGATION AND COMPETITION POLICY.....	1971-72	2,149	30	452		2,571
	1970-71	1,620	*62	370		1,928
Total department.....	1971-72	22,324	11,532	4,933		15,725
	1970-71	18,151	*11,302	4,282		11,131
Prices and Incomes Commission	1971-72	1,622		224		1,846
	1970-71	2,068		88		2,156
Grand total.....	1971-72	23,946	11,532	5,157		17,571
	1970-71	20,219	11,302	4,370		13,287

*NOTE—1970-71 figures have been amended to include Refunds of previous years' expenditure.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION AND INFORMATION SERVICES PROGRAM								
Administration.....	386	393	2	4			388	397
Advisory and support services.....	1,738	1,780	12	34			1,750	1,814
Information.....	610	463	8	6			618	469
	2,734	2,636	22	44			2,756	2,680
Add: services provided by other departments.....	542	542					542	542
Total cost of program.....	3,276	3,178	22	44			3,298	3,222
CONSUMER AFFAIRS PROGRAM								
Administration.....	296	164	1		135	131	432	295
Canadian Consumer Council.....	105	98		1			105	99
Consumer services.....	336	343	4	5			340	348
Operations.....	6,367	6,414	119	226			6,486	6,640
Regulation.....	1,256	1,054	80	103			1,336	1,157
Research.....	313	270	1	2			314	272
	8,673	8,343	205	337	135	131	9,013	8,811
Deduct: receipts credited to revenue...	2,394	2,319					2,394	2,319
Add: services provided by other departments.....	2,003	2,003					2,003	2,003
Total cost of program.....	8,282	8,027	205	337	135	131	8,622	8,495
CORPORATE AFFAIRS PROGRAM								
Administration.....	964	1,433	6	58			970	1,491
Investigation.....	640	230	6				646	230
Surveillance.....	749	686	12	10			761	696
Registration.....	1,312	544	2				1,314	544
Qualification.....	4,830	5,080	26	50			4,856	5,130
Research.....	611	541	6	1	56	51	673	593
	9,106	8,514	58	119	56	51	9,220	8,684
Deduct: receipts credited to revenue...	10,310	9,183					10,310	9,183
Add: services provided by other departments.....	1,936	1,936					1,936	1,936
Total cost of program.....	732	1,267	58	119	56	51	846	1,437
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM								
Investigation.....	2,351	2,023	19	35			2,370	2,058
Restrictive Trade Practices Commission.....	233	91	3				236	91
	2,584	2,114	22	35			2,606	2,149
Deduct: receipts credited to revenue...	150	30					150	30
Add: services provided by other departments.....	452	452					452	452
Total cost of program.....	2,886	2,536	22	35			2,908	2,571
Prices and Incomes Commission								
Research information.....	1,518	1,119	2				1,520	1,119
Administration.....	456	501		2			456	503
	1,974	1,620	2	2			1,976	1,622
Add: services provided by other departments.....	224	224					224	224
Total cost of program.....	2,198	1,844	2	2			2,200	1,846

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
CONSUMER AFFAIRS PROGRAM			
Grants to various consumer organizations.....	135	131	100
CORPORATE AFFAIRS PROGRAM			
Grant to the United International Bureaux for the Protection of Intellectual Property	56	51	34
Total.....	191	182	134

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration and Information Services Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investigation and Compe- tition Policy Program	Total Department	Prices and Incomes Commission	Total
(1) Salaries and wages.....	1,928 1,823 <i>1,411</i>	6,984 6,841 <i>5,721</i>	7,323 6,865 <i>5,871</i>	2,066 1,632 <i>1,268</i>	18,301 17,161 <i>14,271</i>	985 1,036 <i>1,240</i>	19,286 18,197 <i>15,511</i>
(1) Other personnel costs.....	6 <i>3</i>	1	6 <i>1</i>	4	17 <i>4</i>	6 <i>8</i>	23 <i>12</i>
(2) Transportation and communications.....	127 135 <i>98</i>	964 920 <i>875</i>	220 230 <i>166</i>	159 178 <i>136</i>	1,470 1,463 <i>1,275</i>	150 118 <i>186</i>	1,620 1,581 <i>1,461</i>
(3) Information.....	293 136 <i>21</i>	9 12 <i>47</i>	929 788 <i>591</i>	25 30 <i>15</i>	1,256 966 <i>674</i>	350 1 <i>58</i>	1,606 967 <i>732</i>
(4) Professional and special services.....	141 200 <i>58</i>	403 245 <i>189</i>	397 334 <i>320</i>	275 197 <i>130</i>	1,216 976 <i>697</i>	412 398 <i>404</i>	1,628 1,374 <i>1,101</i>
(5) Rentals.....	18 37 <i>18</i>	99 89 <i>80</i>	58 54 <i>40</i>	7 16 <i>5</i>	182 196 <i>143</i>	32 <i>34</i>	812 228 <i>177</i>
(6) Purchased repair and upkeep.....	4 5 <i>3</i>	44 51 <i>53</i>	13 12 <i>11</i>	2 2 <i>2</i>	63 70 <i>69</i>		63 70 <i>69</i>
(7) Utilities, materials and supplies.....	219 292 <i>170</i>	167 179 <i>134</i>	148 205 <i>114</i>	48 50 <i>36</i>	582 726 <i>454</i>	46 29 <i>63</i>	628 755 <i>517</i>
(9) Construction and acquisition of ma- chinery and equipment.....	22 44 <i>40</i>	205 337 <i>249</i>	58 119 <i>82</i>	22 35 <i>27</i>	307 535 <i>398</i>	2 2 <i>73</i>	309 537 <i>471</i>
(10) Grants, contributions and other transfer payments.....		135 131 <i>100</i>	56 51 <i>34</i>		191 182 <i>134</i>		191 182 <i>134</i>
(12) All other expenditures.....	4 2 <i>4</i>	3 5 <i>3</i>	18 20 <i>24</i>	2 5 <i>1</i>	27 32 <i>32</i>	31 31 <i>2</i>	58 32 <i>34</i>
Total net expenditures.....	2,756 2,680 <i>1,826</i>	9,013 8,811 <i>7,451</i>	9,220 8,684 <i>7,254</i>	2,606 2,149 <i>1,620</i>	23,595 22,324 <i>18,151</i>	1,976 1,622 <i>2,068</i>	25,571 23,946 <i>20,219</i>

Amounts in roman types are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Prices and Incomes Commission	Total
RECEIPTS			
Operating—			
Annual appropriations.....	22,291	1,622	23,913
Statutory appropriations.....	33		33
Credited to revenue.....	11,532		11,532
Total receipts.....	33,856	1,622	35,478
OUTLAYS			
Operating—			
Goods and services.....	21,607	1,620	23,227
Grants and contributions.....	182		182
Capital—			
Department.....	535		535
Agencies, commissions, etc.....		2	2
Receipts credited to revenue.....	11,532		11,532
Total outlays.....	33,856	1,622	35,478
Net receipts or net outlays (—).....	nil	nil	nil

Revenues

Department	1971-72	1970-71
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits.....	7,897,508 51	7,735,426 71
B Proceeds from sales.....	43 50	55 00
C Services and service fees.....	3,088,627 77	3,074,035 72
D Refunds of previous years' expenditure.....	5,917 98	8,114 44
E Miscellaneous.....	539,666 14	484,266 83
	<u>\$11,531,763 90</u>	<u>\$11,301,898 70</u>
Details		
	1971-72	
Non-Tax Revenue—		
A Privileges, licences and permits:		
Bankruptcy: trustees' licence fees.....	27,787	
Consumer protection: label registration numbers.....	30,350	
Copyrights and industrial designs: copyrights \$31,850, designs \$7,539, sundries \$9,705.....	49,094	
Corporations: application for letters patent and supplementary letters patent \$1,363,047, surrender of letters patent \$36,420, sundries \$115.....	1,399,582	
Patents: assignments \$326,897, caveat \$3,324, claims \$542,684, completing patent applications \$94,296, filing fees \$1,470,944, final fees \$2,972,783, restoration and reinstatement of applications \$16,708, sundries \$44,867.....	5,472,503	
Trade marks: advertisement fees \$202,567, amendments \$12,524, assignment of trade marks \$78,436, notices \$3,137, opposition fees \$16,208, registered users and amendments of registered users \$95,014, renewal of trade marks \$144,896, trade marks \$362,561, sundries \$2,850.....	918,193	7,897,509
B Proceeds from sales.....		43
C Services and service fees:		
Bankruptcy: official receiver's administration fees \$4,117, official receiver's services \$1,419, official receiver's tariffs \$55,667.....	61,203	
Combines investigation and research: transcripts.....	3,549	
Consumer protection: electricity and gas inspection fees \$1,267,521, laboratory fees \$7,219, weights and measures inspection fees \$987,347.....	2,262,087	
Copyrights and industrial designs: copies.....	1,112	
Corporation: annual summaries \$230,416, filing deposit or registration of by-laws, prospectures, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries \$73,239, financial statements \$18,999.....	322,654	
Patents: annual fee of patent agents \$3,152, attorneys' registration \$1,511, copies \$119,972, printed patents \$207,664, search \$13,430.....	345,729	
Registration: copies, certified copies and certificates of authentication \$64,058, filing of railway mortgages and sale agreements \$4,349.....	68,407	
Trade marks: copies \$17,797, agents' annual fees \$6,090.....	23,887	3,088,628
D Refunds of previous years' expenditure.....		5,918
E Miscellaneous:		
Bankruptcy: levies under the Bankruptcy Act \$470,741, fines and forfeitures \$11,946.....	482,687	
Combines investigation and research: fines and forfeitures.....	26,635	
Consumer protection: fines.....	20,099	
Sundries.....	10,245	539,666
Total.....		\$ 11,531,764

Appendix

THE CUSTODIAN

(Appointed by the Revised Regulations Representing Trading with the Enemy (1943))

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1971

(with comparative figures as at December 31, 1970)

VESTED ASSETS ACCOUNT					
	1971	1970		1971	1970
ASSETS			LIABILITIES		
Cash.....	\$ 202,271	\$ 199,982	Vested assets		
Gold, valued at \$38.50 per fine ounce, (market value \$24,932).....	22,192	22,192	Balance as at January 1.....	\$3,063,619	\$2,955,637
Canada bonds, at par (market value \$1,368,455).....	1,360,000	1,360,000	Increase per Statement of Change in Vested Assets Account.....	95,440	107,982
Securities (market value \$543,091) (Note 1).....	121,735	130,665	Balance as at December 31	\$3,159,059	3,063,619
Equity in companies controlled by the Custodian (Note 2).....	1,454,857	1,352,392	Divested assets held in suspense.....	5,039	4,555
Other assets (Note 3).....	3,043	2,943			
	<u>\$3,164,098</u>	<u>\$3,068,174</u>		<u>\$3,164,098</u>	<u>\$3,068,174</u>
OFFICE ADMINISTRATION ACCOUNT					
Cash.....	\$ 24,458	\$ 34,703	Accounts payable and accrued charges.....	\$ 97	\$ 2,432
Canada bonds, at par (market value \$1,044,318).....	1,035,000	950,000	Awards payable to evacuated persons of Japanese race....	241	241
Accrued interest.....	36,314	35,529	Surplus		
			Balance as at January 1.....	\$1,017,559	921,867
			Excess of income over expense for the year, per Statement of Income and Expense.....	77,875	95,692
			Balance as at December 31	1,095,434	1,017,559
	<u>\$1,095,772</u>	<u>\$1,020,232</u>		<u>\$1,095,772</u>	<u>\$1,020,232</u>

The accompanying notes are an integral part of the financial statements.

Certified correct: R. M. SERRE, Comptroller

Approved: M. ROBITAILLE, Assistant Deputy Custodian

I have examined the above Statement of Assets and Liabilities and the related statements of Change in the Vested Assets Account and of Income and Expense and have reported thereon under date of March 16, 1972 to the Minister of Consumer and Corporate Affairs, as the Custodian.

A. M. HENDERSON, Auditor General of Canada

THE CUSTODIAN—Concluded**STATEMENT OF CHANGE IN VESTED ASSETS ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
INCREASES:		
Equity in companies controlled by the Custodian.....	\$ 102,465	\$ 71,832
Income from securities held for vested asset accounts.....	22,045	18,250
Other.....	442	18,550
	124,952	108,632
DECREASE:		
Assets released.....	29,512	650
Net increase.....	\$ 95,440	\$ 107,982

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
INCOME		
Income from investments.....	\$146,774	\$162,945
Interest on bank deposits.....	4,411	4,640
Custodian's fees on assets released from administration.....	782	
Sundry.....		128
	\$151,967	167,713
EXPENSE		
Salaries.....	61,876	58,602
Employees' welfare benefits.....	4,327	3,927
Office rent.....	5,038	5,834
Travel, legal and other expenses related to pending claims.....	1,957	2,156
Other.....	894	1,502
	74,092	72,021
Excess of income over expense.....	\$ 77,875	\$ 95,692

The accompanying notes are an integral part of the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1971**

1. Securities are valued at par, except for no par value shares which are recorded at \$1 each, and for securities deemed worthless which are recorded at one cent per block of shares held in individual accounts. Foreign securities (other than U.S. which are recorded at par of exchange) were converted to Canadian funds at the exchange rates prevailing at the outbreak of World War II.
2. Equity in companies controlled by the Custodian is shown at net worth according to the most recent financial statements or at a nominal value of \$1 for each equity where no such statements are available.
The financial statements of one of these companies disclose "that the proceeds from sale of a portion of the holdings in any stocks or bonds are deducted from the book value of such holdings; gains are recorded only when a holding has been realized or written down to \$1 and losses written off when incurred". The auditors' report thereon discloses that two partners of their firm are also directors of the company.
3. Other assets include \$2,891 for real estate valued at amounts assessed for municipal tax purposes and personal effects of \$152 at nominal value.
4. As at December 31, 1971, the Custodian was contingently liable, in an indeterminate amount, in respect of certain claims pending for damages, etc.

AUDITOR GENERAL OF CANADA

Ottawa, March 16, 1972.

THE HONOURABLE ROBERT ANDRAS,
MINISTER OF CONSUMER AND CORPORATE AFFAIRS,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Custodian for the year ended December 31, 1971.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as were considered necessary in the circumstances. I have, however, relied on the report of the auditors who have examined the financial statements of the companies controlled by the Custodian, which are referred to in Note 2 to the financial statements.

As in previous years, income earned from cash funds held in the Vested Assets Account and from investments acquired from such funds, amounting to \$93,132 compared to \$100,531 in 1970, was recorded as income of the Custodian.

Subject to the foregoing, I report that, in my opinion, the accompanying Statement of Assets and Liabilities, the Statement of Change in the Vested Assets Account and the Statement of Income and Expense present fairly the financial position of the Custodian as at December 31, 1971, and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

SECTION 4

1971-72
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
Eldorado Nuclear Limited
National Energy Board

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ENERGY, MINES AND RESOURCES

Department

Objectives

- To provide overall policy direction and central administrative and support services for all departmental programs.
- To insure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.
- To contribute to the conservation and use of the earth, for the present and future benefit of the nation.

Atomic Energy Control Board

Objective

- To administer federal legislation and regulations thereunder concerning the control of atomic energy in the interests of health and safety and national security; to support atomic energy research and to assist in the education and training of persons to qualify them to engage in the field of atomic energy in Canada.

Atomic Energy of Canada Limited

Objective

- To carry out nuclear research and development, and to develop the utilization of atomic energy for peaceful purposes.

Eldorado Nuclear Limited

Objective

- To obtain maximum earnings from the sale of uranium products and services for peaceful purposes to power utilities in Canada and abroad.

National Energy Board

Objectives

- To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the importation of oil.
- To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

NOTE: Upon the establishment of the Department of Environment, the water resources branch was transferred from the Department of Energy, Mines and Resources to that department. Prior figures have been adjusted accordingly.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$ 7,451,000 00			
1a.....	25,000 00			
1b To authorize the transfer of \$98,899 from Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 5.....	98,899 00			
Transfer from Treasury Board Vote 5 contingencies.....	265,500 00			
	7,840,400 00	7,814,181 51	26,218 49	7,617,285 78
Stat. Minister of Energy, Mines and Resources—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	7,857,399 92	7,831,181 43	26,218 49	7,634,285 70
MINERAL AND ENERGY RESOURCES PROGRAM				
5 Program expenditures, the grants listed in the Estimates and contributions.....	\$27,055,000 00			
5a To extend the purposes of Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1971 to include payments in the amount of \$500,000 to Thorburn Mining Limited, in accordance with terms and conditions prescribed by the Governor in Council, pursuant to an agreement between Her Majesty in right of Canada, Her Majesty in right of Nova Scotia and Thorburn Mining Limited in respect of the McBean Mine in Pictou County, Nova Scotia, and to authorize the Cape Breton Development Corporation to assist Thorburn Mining Limited in the management and operation of the said mine and to provide a further amount of.....	2,931,000 00			
5b.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	193,000 00			
	30,179,001 00			
Less transfers to:				
Vote 1.....	\$ 98,899 00			
Vote 20.....	109,700 00			
	208,599 00			
	29,970,402 00	28,517,571 67	1,452,830 33	24,720,992 99
Stat. Payments under the Emergency Gold Mining Assistance Act.....	12,630,422 53	12,630,422 53		13,070,583 12
Stat. Payments to New Brunswick for rationalization of the Minto coal fields.....	4,050,000 00	4,050,000 00		4,050,000 00
Expenditures from appropriations not required for 1971-72	46,650,824 53	45,197,994 20	1,452,830 33	41,842,576 11

Appropriations and Expenditures—Concluded

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
EARTH SCIENCES PROGRAM					
15	Operating expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions.....	\$ 20,919,000 00			
	15a.....	2,199,500 00			
	Transfer from Treasury Board Vote 5 contingencies.....	213,054 00			
		23,331,554 00			
	Less transfer to Vote 20.....	19,300 00			
		23,312,254 00	22,720,320 88	591,933 12	19,213,032 47
20	Capital expenditures.....	\$ 5,666,000 00			
	20a.....	504,500 00			
	20b To authorize the transfer of \$109,700 from Energy, Mines and Resources Vote 5 and \$19,300 from Energy, Mines and Resources Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	1,221,000 00			
	Transfers from:				
	Vote 5.....	109,700 00			
	Vote 15.....	19,300 00			
		7,520,500 00	7,514,364 00	6,136 00	1,714,682 66
		30,832,754 00	30,234,684 88	598,069 12	20,927,715 13
		85,340,978 45	83,263,860 51	2,077,117 94	70,404,576 94
Atomic Energy Control Board					
25	Operating expenditures.....	912,000 00	697,852 07	214,147 93	597,397 65
30	The grants listed in the Estimates.....	\$ 8,095,000 00			
	30a.....	3,625,000 00			
		11,720,000 00	11,720,000 00		7,100,000 00
		12,632,000 00	12,417,852 07	214,147 93	7,697,397 65
Atomic Energy of Canada Limited					
NUCLEAR RESEARCH AND UTILIZATION PROGRAM					
35	Operating expenditures.....	70,632,000 00	70,611,656 00	20,344 00	63,857,210 50
40	Capital expenditures.....	6,436,000 00	6,436,000 00		5,131,000 00
		77,068,000 00	77,047,656 00	20,344 00	68,988,210 50
National Energy Board					
65	Program expenditures and the grant listed in the Estimates.....	\$ 2,684,000 00			
	65a.....	368,400 00			
		3,052,400 00	2,851,032 72	201,367 28	2,397,635 52
	Total.....	178,093,378 45	175,580,401 30	2,512,977 15	149,487,820 61

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1971-72	7,831	27	1,322		9,126
	1970-71	7,634	3	1,404		9,035
MINERAL AND ENERGY RESOURCES.....	1971-72	45,198	2,862	5,576	433	48,345
	1970-71	41,843	1,501	5,263	226	45,831
EARTH SCIENCES.....	1971-72	30,235	140	4,292	140	34,527
	1970-71	20,928	111	3,358	128	24,303
Total department.....	1971-72	83,264	3,029	11,190	573	91,998
	1970-71	70,405	1,615	10,025	354	79,169
Atomic Energy Control Board.....	1971-72	12,418		146		12,564
	1970-71	7,697		144		7,841
Atomic Energy of Canada Limited.....	1971-72	77,047	2,381			74,666
	1970-71	68,988	1,615			67,373
National Energy Board.....	1971-72	2,851	4	601		3,448
	1970-71	2,398	1	382		2,779
Grand total.....	1971-72	175,580	5,414	11,937	573	182,676
	1970-71	149,488	3,231	10,551	354	157,162

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration.....	3,775	3,174	21	88			3,796	3,262
Special supporting services.....	3,716	4,123	325	426	20	20	4,061	4,569
	7,491	7,297	346	514	20	20	7,857	7,831
		27						27
<i>Deduct:</i> receipts credited to revenue....								
<i>Add:</i> services provided by other departments.....	1,322	1,322					1,322	1,322
Total cost of program.....	8,813	8,592	346	514	20	20	9,179	9,126
MINERAL AND ENERGY RESOURCES PROGRAM								
Energy development.....	1,794	1,356	144	146	5,000	4,837	6,938	6,339
Mineral development.....	2,092	1,978	66	103	12,905	12,678	15,063	14,759
Mining and metallurgical investigations and research.....	9,764	9,830	587	665	117	116	10,468	10,611
Geological research and surveys.....	11,906	11,394	751	769	339	331	12,996	12,494
Marine geology and geophysics.....	935	780	251	215			1,186	995
	26,491	25,338	1,799	1,898	18,361	17,962	46,651	45,198
	1,761	2,862					1,761	2,862
<i>Deduct:</i> receipts credited to revenue....								
<i>Add:</i> services provided by other departments.....	5,576	5,576					5,576	5,576
accommodation provided by this department.....	433	433					433	433
Total cost of program.....	30,739	28,485	1,799	1,898	18,361	17,962	50,899	48,345
EARTH SCIENCES PROGRAM								
Field and air surveys, mapping and aeronautical charting.....	13,979	14,027	942	1,012	49	47	14,970	15,086
Geological research and surveys.....	2,766	2,021	71	61	45	45	2,882	2,127
Research in geophysics.....	3,654	3,631	609	616	17	13	4,280	4,260
Polar continental shelf studies.....	2,350	2,312	100	38			2,450	2,350
Resources satellite project.....	1,373	1,492	5,773	5,784			7,146	7,276
Administration.....	88	90		3	12	12	100	105
	24,210	23,573	7,495	7,514	123	117	31,828	31,204
	995	969					995	969
<i>Less:</i> receipts and revenues credited to the vote.....								
	23,215	22,604	7,495	7,514	123	117	30,833	30,235
	9	140					9	140
<i>Deduct:</i> receipts credited to revenue....								
<i>Add:</i> services provided by other departments.....	3,546	4,292					3,546	4,292
accommodation provided by this department.....	247	140					247	140
Total cost of program.....	26,999	26,896	7,495	7,514	123	117	34,617	34,527
Atomic Energy Control Board								
Administration of atomic energy control regulations.....	912	698					912	698
Support of atomic energy research.....					11,720	11,720	11,720	11,720
	912	698			11,720	11,720	12,632	12,418
<i>Add:</i> services provided by other departments.....	146	146					146	146
Total cost of program.....	1,058	844			11,720	11,720	12,778	12,564

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Atomic Energy of Canada Limited								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM								
Nuclear power development and utilization.....	51,733	52,530					51,733	52,530
Radiation and radioisotope development and utilization.....	2,992	2,992					2,992	2,992
Atomic energy fundamental research..	6,736	6,365					6,736	6,365
Administration and support services..	38,774	39,034					38,774	39,034
Less: receipts and revenues credited to the vote.....	22,667	23,359					22,667	23,359
provision for retained earnings.....	500	515					500	515
	77,068	77,047					77,068	77,047
Deduct: receipts credited to revenue....		2,381						2,381
Total cost of program.....	77,068	74,666					77,068	74,666
National Energy Board								
Energy regulation and advice.....	3,037	2,818	10	28	5	5	3,052	2,851
Deduct: receipts credited to revenue....	1	4					1	4
Add: services provided by other departments.....	601	601					601	601
Total cost of program.....	3,637	3,415	10	28	5	5	3,652	3,448

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
ADMINISTRATION PROGRAM			
Grants to the Mining Association of British Columbia for the purpose of assisting in the cost of producing three films dealing with the Canadian mining industry.....	20	20	
	20	20	
MINERAL AND ENERGY RESOURCES PROGRAM			
Grant to York University in aid of energy economics studies.....	6	6	6
Grant to Hydro Quebec Research Institute to aid in electrical energy research.....	325	163	
Grants in aid of energy research.....	100	100	
Grants to universities in aid of mineral economics studies.....	50	47	14
Grants in aid of mining and mineral processing research in Canadian universities....	112	112	112
Grant to the Canadian Council of the International Institute of Welding.....	1	1	
Grant to the British Flame Research Committee.....	1	1	
Grants in aid of research in the geological sciences.....	201	201	201
Grant to National Organizing Committee for the International Geological Congress (1972).....	66	66	41
Grants in aid of research in the data storage and retrieval.....	44	44	44
Grants to assist in defraying the costs of scientific conferences in the geological sciences.....	9	5	5
Grant to the Canadian National Committee of the World Mining Congress to assist in defraying the expenses of the committee secretariat.....	2	2	2
Grant to the Petroleum Industry Training School.....	15	15	
Canada's share of the expenses of the International Executive Council, World Energy Conference.....	4	3	4
Payment to New Brunswick for rationalization of the Minto coal fields.....	4,050	4,050	4,050
Payments under the Emergency Gold Mining Assistance Act.....	12,630	12,630	13,071
Canada's share of the cost of the Commonwealth Committee on Mineral Processing	1		
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference.....	5	2	6
Membership, International Union of Geological Sciences.....	4	4	5
Payments to Thorburn Mining Limited in respect of the McBean Mine in Pictou County, Nova Scotia.....	500	500	
Payment of departmental portion of funding for mineral development programs for Newfoundland.....	225		
Contribution to the Canadian Association of Petroleum Geologists toward the cost of printing a study of the petroleum potential of Canada's sedimentary basins....	10	10	
Expenditures from appropriations not required for 1971-72.....			1,900
	18,361	17,962	19,461
EARTH SCIENCES PROGRAM			
Grant to Canadian Institute of Surveying.....	2	2	2
Grant to National Cartographic Society.....	2	2	2
Grants in aid of surveying and mapping research in Canadian universities.....	28	28	28
Grants in aid of research in the geological sciences.....	27	27	27
Grants in aid of research in data storage and retrieval.....	6	6	6
Grants to assist in defraying the costs of scientific conferences in the geological sciences.....	1	1	
Grant to National Organizing Committee for the International Geological Congress (1972).....	9	9	9
Grants to universities to cover field expenses of Co-operative Geophysical Program	6	3	
Grant to the International Council of Scientific Unions.....	2	2	
Membership, Pan-American Institute of Geography and History.....	17	15	16
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference.....	1	1	
Membership, International Union of Geological Sciences.....	1	1	
Contribution to International Seismological Fund.....	11	10	10
Contribution to the Arctic Institute of North America for the purchase of diesel fuel	10	10	
Expenditures from appropriations not required for 1971-72.....			2
	123	117	102
Total department	18,504	18,099	19,563

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Atomic Energy Control Board			
Grants to universities in support of atomic energy research.....	2,595	2,595	7,100
Grants to Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF PROJECT.....	9,125	9,125	
	11,720	11,720	7,100
National Energy Board			
Grant to York University in aid of energy economics studies.....	5	5	5
Grant total.....	30,229	29,824	26,668

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Mineral and Energy Resources Program	Earth Sciences Program	Total Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Total
(1) Salaries and wages.....	4,474 4,382 4,273	18,309 18,251 15,108	14,216 13,995 12,008	36,999 36,628 31,389	656 562 467		2,402 2,358 1,922	40,057 39,543 33,778
(1) Other personnel costs.....	5 4 2	500 26 33	491 72 83	996 102 118				996 102 118
(2) Transportation and communications.....	410 439 433	1,395 1,257 960	1,269 1,289 1,013	3,074 2,985 2,406	85 65 59		152 149 125	3,311 3,199 2,590
(3) Information.....	308 240 341	312 451 173	149 99 105	769 790 619	5 4 3		6 8 15	780 802 637
(4) Professional and special services.....	779 849 1,072	3,125 2,537 2,273	2,558 2,476 1,735	6,462 5,862 5,080	8 16 14		328 197 205	6,798 6,075 5,299
(5) Rentals.....	556 423 197	1,079 737 781	2,253 2,377 1,998	3,888 3,537 2,976			102 57 49	3,990 3,594 3,025
(6) Purchased repair and upkeep.....	166 123 133	278 279 213	407 235 307	851 637 653			3 4 3	854 641 656
(7) Utilities, materials and supplies.....	781 830 557	1,466 1,785 1,410	2,817 3,014 2,737	5,064 5,629 4,704	12 12 9		42 41 40	5,118 5,682 4,753
(8) Construction and acquisition of land, buildings and equipment.....		400 221 11	1,221 748 107	1,621 969 118				1,621 969 118
(9) Construction and acquisition of machinery and equipment.....	346 514 607	1,399 1,677 1,400	6,281 6,767 1,609	8,026 8,958 3,616	145 38 44		10 28 31	8,181 9,024 3,691
(10) Grants, contributions and other transfer payments	20 20 19,461	18,361 17,962 19,461	123 117 102	18,504 18,099 19,563	11,720 11,720 7,100		5 5 5	30,229 29,824 26,668
(12) All other expenditures.....	12 7 19	27 15 20	43 15 26	82 37 65	1 1 1	100,235 77,047 68,988	2 4 3	100,320 77,089 69,057
(1-12) Total.....	7,857 7,831 7,634	46,651 45,198 41,843	31,828 31,204 21,830	86,336 84,233 71,307	12,632 12,418 7,697	100,235 77,047 68,988	3,052 2,851 2,398	202,255 176,549 150,390
(13) Less: receipts and revenues credited to the vote.....			995 969 902	995 969 902		23,167		24,162 969 902
Total net expenditures.....	7,857 7,831 7,634	46,651 45,198 41,843	30,833 30,235 20,928	85,341 83,264 70,405	12,632 12,418 7,697	77,068 77,047 68,988	3,052 2,851 2,398	178,093 175,580 149,488

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Eldorado Nuclear Limited	National Energy Board	Total
RECEIPTS—						
Operating—						
Annual appropriations.....	69,966	12,418	77,068		2,851	162,303
Statutory appropriations.....	16,697					16,697
Credited to appropriations.....	995				4	999
Credited to revenue.....	1,203		46			1,249
Capital—						
Interest receipts.....			2,335	1,635		3,970
Loans.....	2,500		43,500	13,200		59,200
Loan repayments.....	192		2,168	4,250		6,610
Total receipts.....	91,553	12,418	125,117	19,085	2,855	251,028
OUTLAYS—						
Operating—						
Goods and services.....	56,207	698	77,048		2,818	136,771
Grants and contributions.....	1,420	11,720			5	13,145
Subsidy and deficit payments.....	16,680					16,680
Capital—						
Department.....	9,926				28	9,954
Loans.....	2,500		114,400	13,200		130,100
Loan repayments.....	192		2,168	4,250		6,610
Receipts credited to revenue.....	1,203		2,381	1,635	4	5,223
Total outlays.....	88,128	12,418	195,997	19,085	2,855	318,483
Net receipts or net outlays (—).....	3,425	nil	—70,880	nil	nil	—67,455

Revenues

Department Comparative Summary		1971-72	1970-71	Atomic Energy of Canada Limited (RESEARCH PROGRAM) Comparative Summary		1971-72	1970-71
Non-Tax Revenue—				Non-Tax Revenue—			
A	Return on investments.....	1,826,813	24	770,372	08		
B	Privileges, licences and permits.....	925,569	34	644,034	22		
C	Proceeds from sales.....	91,685	68	71,090	23		
D	Services and service fees.....	24,427	07	8,895	36		
E	Refunds of previous years' expenditure.....	145,220	55	120,601	83		
F	Miscellaneous.....	15,850	25	558	56		
		<u>\$ 3,029,566</u>	<u>13</u>	<u>\$ 1,615,552</u>	<u>28</u>		
Details				Details			
Non-Tax Revenue—				Non-Tax Revenue—			
A	Return on investments: Interest on loans to Eldorado Nuclear Limited \$1,635,043, Coleman Collieries \$185,896, Balmer Mines Limited \$5,874.....		1,826,813				
B	Privileges, licences and permits: Includes oil and gas permit fees \$260,488, public lands oil and gas lease-bonus \$90,445, offshore oil and gas lease bonus \$419,750, forfeitures of security deposits \$39,143, sundries \$115,743.....		925,569				
C	Proceeds from sales: Includes charts, maps and plans \$65,030, sundries \$26,656.....		91,686				
D	Services and service fees: Assays and analyses \$3,802, treatment of metal \$10,769, sundries \$9,856.....		24,427				
E	Refunds of previous years' expenditure.....		145,221				
F	Miscellaneous.....		15,850				
			<u>\$3,029,566</u>				
				National Energy Board Comparative Summary		1971-72	1970-71
				Non-Tax Revenue—			
				Proceeds from sales.....		1,133	28
				Refunds of previous years' expenditure....		118	27
				Miscellaneous.....		2,524	96
						<u>\$ 3,776</u>	<u>51</u>
						<u>\$ 1,422</u>	<u>06</u>
				Miscellaneous revenue contains receipt of \$2,500.00 costs awarded in lawsuit against National Energy Board.			

Section 1: Introduction	
This document provides a comprehensive overview of the project's goals, objectives, and scope. It outlines the key deliverables and the timeline for completion.	
The project is designed to address the current challenges faced by the organization and to implement a new system that will improve efficiency and reduce costs.	
The project team has been assembled and is currently in the planning phase. The next steps include conducting a detailed analysis of the requirements and developing a project plan.	
The project is expected to be completed by the end of the year. Regular progress reports will be provided to the steering committee.	
Section 2: Project Objectives	
The primary objective of the project is to develop a new system that meets the following requirements:	
1. The system must be able to handle a large volume of data.	
2. The system must be secure and reliable.	
3. The system must be easy to use and integrate with existing systems.	
The secondary objective is to ensure that the project is completed on time and within budget.	
Section 3: Project Scope	
The project scope includes the following activities:	
1. Requirements gathering and analysis.	
2. System design and development.	
3. Testing and deployment.	
The project does not include the following activities:	
1. Hardware procurement.	
2. Training and documentation.	
3. Ongoing support and maintenance.	

SECTION 5

1971-72 PUBLIC ACCOUNTS

Environment

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ENVIRONMENT

Department

Objectives

- To provide overall policy direction and advisory, planning and administrative support services for all departmental programs.
- To initiate, recommend, undertake and co-ordinate programs designed to enhance the quality of the environment.
- To promote the effective management and economic and sustained use of the renewable resources of the nation.

NOTE: This is a new department and is comprised of the former Department of Fisheries and Forestry, the water resources program from the Department of Energy, Mines and Resources, the Canadian wildlife service from the Department of Indian Affairs and Northern Development, the public health engineering and air pollution services from the Department of National Health and Welfare and the meteorological services from the Department of Transport. Prior years figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 4,889,000 00			
	1a.....	1,504,000 00			
	1b To authorize the transfer of \$914,999 from Environment Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfer from Vote 15.....	914,999 00			
	Transfer from Treasury Board Vote 5 contingencies.....	277,000 00			
		7,585,000 00	7,579,596 77	5,403 23	3,376,165 64
Stat.	Minister of the Environment—Salary and motor car al- lowance.....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years	2,043 70	2,043 70		
		7,604,043 62	7,598,640 39	5,403 23	3,393,165 56
ENVIRONMENTAL QUALITY PROGRAM					
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Board may determine; operating expenditures including recoverable expend- itures incurred in respect of the Saskatchewan-Nelson Basin Board; recoverable expenditures incurred in re- spect of Regional Water Resources Planning Investiga- tions and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of the Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year.....	\$72,735,000 00			
	5a.....	6,620,800 00			
	Transfer from Treasury Board Vote 5 contingencies.....	3,329,741 00			
		82,685,541 00			
	Less transfer to Vote 10.....	599,999 00			
		82,085,542 00	80,417,483 29	1,668,058 71	78,183,016 30
10	Capital expenditures including authority to make recover- able advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydromet- ric surveys and payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$21,899,000 00			
	10a.....	2,240,300 00			
	10b To authorize the transfer of \$599,999 from Environment Vote 5 and \$300,000 from Environment Vote 15, Appropriation Act No. 3, 1971, for the purposes of this Vote.....	1 00			
	Transfers from:				
	Vote 5.....	599,999 00			
	Vote 15.....	300,000 00			
		25,039,300 00	24,935,653 92	103,646 08	20,172,048 72
15	The grants listed in the Estimates and con- tributions.....	\$ 6,095,550 00			
	15a.....	226,000 00			
	15b.....	1 00			
		6,321,551 00			
	Less transfers to:				
	Vote 1.....	\$ 914,999 00			
	Vote 10.....	300,000 00			
	Vote 20.....	1,009,999 00			
		2,224,998 00			
		4,096,553 00	3,477,942 41	618,610 59	6,140,326 93
		111,221,395 00	108,831,079 62	2,390,315 38	104,495,391 95

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
RENEWABLE RESOURCES PROGRAM				
20 Operating expenditures, the grants listed in the Estimates and contributions, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the shares of international fisheries commissions of joint cost projects, and to spend revenue received during the year.....	\$66,113,000 00			
20a.....	3,596,950 00			
20b To authorize the transfer of \$1,009,999 from Environment Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 15.....	1,009,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,202,605 00			
	71,922,555 00	71,184,274 14	738,280 86	41,121,108 75
25 Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$ 7,352,000 00			
25a.....	5,396,100 00			
25b.....	1,150,000 00			
	13,898,100 00	13,109,623 94	788,476 06	7,561,380 00
Expenditures from appropriations not required for 1971-72..	85,820,655 00	84,293,898 08	1,526,756 92	100,000 00
				48,782,488 75
Total.....	204,646,093 62	200,723,618 09	3,922,475 53	156,671,046 26

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION.....	1971-72	7,599	1,732		1,035		6,902
	1970-71	3,393			918		4,311
ENVIRONMENTAL QUALITY.....	1971-72	108,831	4,405	2,524	10,661	1,210	113,773
	1970-71	104,495	995	2,488	9,678	685	111,375
RENEWABLE RESOURCES.....	1971-72	84,294			9,746	5,928	99,968
	1970-71	48,783	663		8,824	5,984	62,928
Total.....	1971-72	200,724	6,137	2,524	21,442	7,138	220,643
	1970-71	156,671	1,658	2,488	19,420	6,669	178,614

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Executive								
Planning and administration.....	6,660	6,741	944	858			7,604	7,599
Deduct: receipts credited to revenue.....		1,732						1,732
Add: services provided by other departments.....	1,035	1,035					1,035	1,035
Total cost of program.....	7,695	6,044	944	858			8,639	6,902
ENVIRONMENTAL QUALITY PROGRAM								
Fisheries, Forestry and Fisheries Research Board operations.....	12,487	11,636	7,980	7,352			20,467	18,988
Water resources.....	45,481	44,980	12,695	12,865	3,717	3,123	61,893	60,968
Atmospheric sciences.....	2,050	2,338	425	900			2,475	3,238
Meteorological services.....	38,664	38,161	4,074	3,886	380	355	43,118	42,402
	98,682	97,115	25,174	25,003	4,097	3,478	127,953	125,596
Less: receipts and revenues credited to the vote.....	362	181	135	67			497	248
Recoverable from the Ministry of Transport.....	16,235	16,517					16,235	16,517
	82,085	80,417	25,039	24,936	4,097	3,478	111,221	108,831
Deduct: receipts credited to revenue.....	407	4,405					407	4,405
services provided to other departments.....	2,524	2,524					2,524	2,524
Add: services provided by other departments.....	10,661	10,661					10,661	10,661
accommodation provided by this department.....	1,210	1,210					1,210	1,210
Total cost of program.....	91,025	85,359	25,039	24,936	4,097	3,478	120,161	113,773
RENEWABLE RESOURCES PROGRAM								
Fisheries management and development	30,364	29,432	8,024	7,935	2,710	2,710	61,098	40,077
Aquatic renewable resources.....	12,693	12,769	3,042	2,433	350	339	16,085	15,541
Forestry research and services.....	20,383	21,040	1,434	1,455	1,553	1,045	23,370	23,540
Canadian wildlife service.....	5,864	5,794	1,398	1,287	68	68	7,330	7,149
	69,304	69,035	13,898	13,110	4,681	4,162	87,883	86,307
Less: receipts and revenues credited to the vote.....	2,062	2,013					2,062	2,013
	67,242	67,022	13,898	13,110	4,681	4,162	85,821	84,294
Add: services provided by other departments.....	9,746	9,746					9,746	9,746
accommodation provided by this department.....	5,928	5,928					5,928	5,928
Total cost of program.....	82,916	82,696	13,898	13,110	4,681	4,162	101,495	99,968

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Environmental Quality Program			
Grants in aid of resources research.....	620	620	684
Grants in aid of geographical research.....	35	35	65
Grant to Canadian Association of Geographers.....	7	7	7
Grant to Canadian National Committee of the International Geographical Union.....	60	60	60
Grants in aid of water research.....	645	645	595
Grant to Canadian Committee of the International Association on Water Pollution Research.....	5	5	5
Grants in aid of meteorological research.....	285	268	339
Grant to the Canadian Meteorological Society.....	1	1	1
Membership fee—International Hydrographic Organization.....	8	7	7
Membership fee—International Geographic Union.....	1	1	20
Contributions to the provinces towards the construction of dams and other works to assist in the conservation and control of water resources:			
Contributions to the Province of Ontario:			
Metropolitan Toronto Conservation Authority Program.....	551	404	652
Contributions to the Province of Manitoba:			
Red River Valley Community dyking.....	80	60	201
Contributions to the Province of British Columbia:			
Alberni flood control.....	5	5	146
Fraser River flood control.....	1,577	1,158	1,903
Contribution to the Canadian Council of Resource Ministers in an amount equal to one-third of its operating budget.....	90	84	84
Contribution to the Canadian Council of Resource Ministers towards the cost of the Conference on multiple uses of Resources in 1973.....	33	33	
Membership fee—World Meteorological Organization.....	94	86	91
	4,097	3,478	4,860
Renewable Resources Program			
Grants to Canadian universities for fisheries economic research.....	10	10	
Grants to universities.....	290	290	105
Scholarships.....	60	49	50
Grant to Canadian Forestry Association.....	50	50	50
Grant to Commonwealth Forestry Institute (£3,200).....	8	8	8
Grant to British Columbia Festival of Forestry Organization.....	5	5	5
Grants in aid of university research.....	80	80	10
Grants to universities for forestry research.....	160	160	60
Grant to Jack Minor Migratory Bird Foundation.....	10	10	10
Grant to Canadian Audubon Society.....	10	10	10
Grant to Canadian Wildlife Federation.....	10	10	10
Grant to Creston Valley Wildlife Management Authority.....	25	25	25
Scholarships.....	10	10	10
Grant to the American Society of Mammalogists.....	2	2	
Contribution to Dr A T Bergerud for publishing of report on Population Dynamics of Newfoundland Caribou in Wildlife Monographs.....	1	1	
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization.....	2,700	2,700	204
Contributions to the Province of Newfoundland for assistance in a program designed to obtain for Newfoundland and Labrador an inventory of the forest resources and to carry out land capability studies in accordance with an agreement between Canada and the Province.....	900	428	678
World consultation on the use of wood in housing.....	50	50	12
Contribution to the Pulp and Paper Research Institute of Canada for a co-operative forest mechanization program.....	300	264	
	4,681	4,162	1,247
Total.....	8,778	7,640	6,107

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Environmental Quality Program	Renewable Resources Program	Total
(1) Salaries and wages.....	4,620 4,878 <i>2,570</i>	63,855 60,113 <i>58,881</i>	48,474 47,070 <i>29,070</i>	116,949 112,061 <i>90,521</i>
(1) Other personnel costs.....	3 3 <i>3</i>	1,280 1,050 <i>941</i>	428 470 <i>213</i>	1,708 1,523 <i>1,157</i>
(2) Transportation and communications.....	534 426 <i>245</i>	9,311 9,803 <i>8,668</i>	3,881 4,207 <i>3,699</i>	13,726 14,436 <i>12,612</i>
(3) Information.....	233 260 <i>120</i>	480 511 <i>553</i>	658 589 <i>343</i>	1,371 1,360 <i>1,016</i>
(4) Professional and special services.....	616 587 <i>164</i>	7,220 8,093 <i>5,481</i>	2,648 3,620 <i>1,594</i>	10,484 12,300 <i>7,239</i>
(5) Rentals.....	126 83 <i>33</i>	5,349 5,995 <i>3,943</i>	2,466 2,364 <i>2,340</i>	7,941 8,443 <i>6,316</i>
(6) Purchased repair and upkeep.....	22 15 <i>8</i>	2,549 2,432 <i>5,577</i>	2,099 1,870 <i>2,035</i>	4,670 4,317 <i>7,620</i>
(7) Utilities, materials and supplies.....	498 486 <i>181</i>	8,621 9,395 <i>7,289</i>	5,343 5,148 <i>2,600</i>	14,462 15,029 <i>10,070</i>
(8) Construction and acquisition of land, buildings and equipment.....		15,760 14,252 <i>13,081</i>	4,731 6,547 <i>3,662</i>	20,491 20,799 <i>16,743</i>
(9) Construction and acquisition of machinery and equipment.....	944 858 <i>69</i>	8,586 8,729 <i>8,402</i>	7,287 5,809 <i>1,617</i>	16,817 15,396 <i>10,088</i>
(10) Grants, contributions and other transfer payments.....		4,347 3,478 <i>4,860</i>	4,681 4,162 <i>1,247</i>	9,028 7,640 <i>6,107</i>
(12) All other expenditures.....	11 2 <i></i>	1,645 1,632 <i>3,832</i>	5,187 4,451 <i>1,355</i>	6,843 6,085 <i>5,187</i>
(1-12) Total.....	7,604 7,599 <i>3,393</i>	129,003 125,483 <i>121,508</i>	87,883 86,307 <i>49,774</i>	224,490 219,389 <i>174,675</i>
(13) Less: receipts and revenues credited to the vote.....		17,782 16,752 <i>17,013</i>	2,062 2,013 <i>991</i>	19,844 18,665 <i>18,004</i>
Total net expenditures.....	7,604 7,599 <i>3,393</i>	111,221 108,831 <i>104,495</i>	85,821 84,294 <i>48,783</i>	204,646 200,724 <i>156,671</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—

Operating—	
Annual appropriations.....	200,705
Statutory appropriations.....	19
Credited to appropriations.....	18,665
Credited to revenue.....	1,399
Capital	
Sales by.....	59
Interest receipts.....	847
Other income.....	1930
Equity capital.....	55,000

Total receipts..... 278,624

OUTLAYS—

Operating—	
Goods and services.....	172,777
Grants and contributions.....	7,640
Capital—	
Department.....	38,972
Equity capital.....	55,000
Receipts credited to revenue.....	4,235

Total outlays..... 278,624

Net receipts or net outlays (—)..... nil

Revenues

Comparative Summary

	1971-72	1970-71
A Return on investments.....	\$ 846,985 61	\$ 497,461 05
B Privileges, licences and permits.....	1,529,876 69	1,423,633 36
C Proceeds from sales.....	1,458,026 75	146,912 76
D Services and service fees.....	282,806 05	6,054 36
E Refunds of previous years' expenditure.....	171,814 09	26,546 42
F Miscellaneous.....	117,387 32	81,970 83
Total.....	\$4,406,896 51	\$2,182,578 78

Details

Non-Tax Revenue—

	1971-72
A Return on investments: net profit from sale of sealskins transferred from working capital advance account \$242,923; interest on loans to groundfish processors \$234,289; interest on loans to Freshwater Fish Marketing Corporation \$290,622; interest on loans to Canadian Saltfish Corporation \$49,345; interest on loan to Lac Seul and Lake of the Woods storage project \$29,807.....	846,986
B Privileges, licences and permits: dragger licences \$4,830; fishing licences (including Modus Vivendi) \$248,147; oyster leases \$9,157; trawler licences \$3,859; rental of residential buildings including services \$80,253; timber products \$45,490; salmon licences (buy backs) \$981,370; salmon licences (other) \$60,318; other \$96,453.....	1,529,877
This Department administers all tidal or sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.	
C Proceeds from sales: sale of fish from experimental fishing \$10,238; sale of fingerlings and fishfry \$9,283; sale of oysters, spats, etc. \$2,057; bait (Newfoundland) \$117,184; timber and cordwood \$27,073; wood specimens \$1,666; publications, maps and charts \$168,847; fishing vessels \$1,116,478; other \$5,201.....	1,458,027
D Services and service fees: laboratory tests and analyses \$7,565; other \$275,241.....	282,806
E Refunds of previous years' expenditure.....	171,814
F Miscellaneous: fines and forfeitures \$94,614; contributions from provincial governments \$20,000; sundries \$2,773.....	117,387
Total.....	\$4,406,897

Appendix 1

Pelagic Sealing Operation

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
ASSETS		
Inventory.....	\$ 8,242 50	\$ 9,265 00
LIABILITIES		
Working Capital Advance.....	\$ 8,242 50	\$ 9,265 00

STATEMENT OF OPERATIONS FOR THE YEAR ENDED 31 MARCH 1972

	1972	1971
Sales.....	760,493 88	873,791 35
Cost of Sales		
Opening Inventory.....	9,265 00	7,012 50
Costs Incurred during year.....	516,548 12	603,235 58
	525,813 12	610,247 08
Closing Inventory.....	8,242 50	9,265 00
	517,570 62	600,982 08
Net Supplies.....	242,923 23	272,809 25
	\$264,547 39	\$328,172 83

STATEMENT OF DISTRIBUTION OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1972

	1972	1971
Net surplus on operation for the year.....	\$ 242,923	\$ 272,809
Transferred to Non-Tax Revenue.....	242,923	272,809

Appendix 2

Fisheries Price Support Board

Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
ASSETS		
Inventory.....	\$ 575,295	\$ 84,280
Deficit incurred — to be covered by future appropriations.....	249,404	18,094
	\$ 824,699	\$ 102,374
LIABILITIES		
Working Capital Advance.....	\$ 824,699	\$ 102,374

STATEMENT OF DISTRIBUTION OF DEFICITS INCURRED FOR THE YEAR ENDED MARCH 31, 1972

(with comparative statement figures for preceding year 1971)

	1972	1971
Previous years' deficit carried forward.....	\$ 18,094	\$
Deficits for year.....	231,310	18,094
To be recovered from future appropriations.....	\$249,404	\$ 18,094

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Canned Mackerel	\$	\$
1971 Program		
Sales.....	337,354 00	
Cost of sales		
Cost..... \$900,142 71		
Less		
Inventory .. 575,294 50		
	324,848 21	CR.12,505 79
1969 Salted Codfish		
Deficiency Payments.....		11 16
1970 Salted Codfish		
Deficiency Payments.....		244,986 26
1971 Lake Erie		
Yellow Perch Program		
Sales.....	90,954 00	
Cost of sales.....	87,390 00	
		CR.3,564 00
Queen Crab Stabilization Program		
Sales.....	81,939 00	
Cost of sales:		
Inventory		
(1971) 84,280 00		
Expenditure		
(1972) 42 00		
	84,322 00	2,382 80
Net Loss on Operations for the year.....	231,310 43	18,094 03

SECTION 6

1971-72
PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Joint Commission

CONTENTS

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EXTERNAL AFFAIRS

Department

Objective

- To protect and promote Canada's sovereignty, security and other national interests in their international dimension.

Canadian International Development Agency

Objective

- To assist in the economic, technical, educational and social development of developing countries.

International Joint Commission

Objective

- To investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), Secretaries and staff of such officials; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$69,782,317 00			
1a.....	333,427 00			
Transfer from Treasury Board Vote 5 contingencies.....	17,550 00			
	70,133,294 00			
Less transfers to:				
Vote 5.....	\$210,999 00			
Vote 10.....	35,299 00			
	246,298 00			
		69,886,996 00	68,417,402 35	1,469,593 65 48,179,477 25
5 Capital expenditures.....	\$ 8,442,000 00			
5b To authorize the transfer of \$210,999 from External Affairs Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 1.....	210,999 00			
		8,653,000 00	8,652,535 46	464 54 6,781,100 86
10 The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1971 which is \$16,506,000 00 10a The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1971 which is.....	773,252 00			
10b To authorize the transfer of \$35,299 from External Affairs Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote and to authorize the payment of assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in currencies of countries indicated notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1972, which is.....	1 00			
Transfer from Vote 1.....	35,299 00			
		17,314,552 00	18,179,643 08	(865,091 08) 16,203,826 74

Appropriations and Expenditures—Concluded

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department—Concluded					
Stat.	Secretary of State for External Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act and Pensions.....	45,255 52	45,255 52		51,106 94
Stat.	Refunds of amounts credited to revenue in previous years.....	89 88	89 88		216 57
	<i>Expenditures from appropriations not required for 1971-72....</i>				10,300 00
		95,916,893 32	95,311,926 21	604,967 11	71,243,028 28
Canadian International Development Agency					
15	Operating expenditures.....	\$ 9,069,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	89,365 00			
		9,158,365 00	9,156,737 10	1,627 90	8,039,640 05
20	The grants listed in the Estimates and contributions.....	\$192,971,000 00			
	20a.....	22,000,000 00			
	20b.....	12,000,000 00			
	Unexpended balance carried forward from Vote 20 (1970-71 appropriations)	5,556,170 12			
		232,527,170 12	209,458,117 93	*23,069,052 19	201,803,414 15
		241,685,535 12	218,614,855 03	23,070,680 09	209,843,054 20
International Joint Commission					
30	Salaries and expenses of the Canadian section and the expenses of studies, surveys and investigations by the Commission in Canada.....	\$ 555,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	13,300 00			
		568,300 00	521,331 77	46,968 23	499,250 72
	Total.....	338,170,728 44	314,448,113 01	23,722,615 43	281,585,333 20

*Includes \$22,833,403 05 available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department.....	1971-72	95,312	(1)736	6,370	1,360	102,306
	1970-71	71,243	(1)549	4,650	1,327	76,671
Canadian International Development Agency.....	1971-72	218,615	(2)53	1,669		220,231
	1970-71	209,843	(2)39	1,870		211,674
International Joint Commission.....	1971-72	521		58		579
	1970-71	499		54		553
Total.....	1971-72	314,448	789	8,097	1,360	323,116
	1970-71	281,585	588	6,574	1,327	288,898

(1)Amounts exclude return on investments (\$1,288 for 1971-72; \$1,076 for 1970-71).

(2)Receipts credited to revenue do not include revenue from development loans.

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
Headquarters operations.....	6,111	7,003			32	57	6,143	7,060
Foreign operations.....	56,094	53,747	8,087	8,092	606	586	64,787	62,425
Membership in and support of international organizations.....					16,641	17,537	16,641	17,537
Administration.....	8,055	7,720	355	561	46	45	8,456	8,326
	70,260	68,470	8,442	8,653	17,325	18,225	96,027	95,348
<i>Less: receipts and revenues credited to the vote.....</i>	110	36					110	36
	70,150	68,434	8,442	8,653	17,325	18,225	95,917	95,312
<i>Deduct: receipts credited to revenue....</i>	2,161	736					2,161	736
<i>Add: services provided by other departments.....</i>	6,370	6,370					6,370	6,370
<i>Accommodation provided by this department.....</i>	1,360	1,360					1,360	1,360
Total cost of program.....	75,719	75,428	8,442	8,653	17,325	18,225	101,486	102,306
Canadian International Development Agency								
Aid administration.....	5,847	6,131					5,847	6,131
Departmental administration.....	3,247	2,973	65	53			3,312	3,026
Economic assistance.....					125,985	111,170	125,985	111,170
Technical assistance.....					39,400	40,187	39,400	40,187
Grants and contributions to multi-lateral international assistance programs.....					30,066	29,850	30,066	29,850
Contributions to development assistance projects of Canadian organizations.....					11,925	11,925	11,925	11,925
International emergency relief.....					22,600	13,788	22,600	13,788
Grant to International Development Research Centre.....					2,474	2,474	2,474	2,474
Incentives to Canadian private investment in developing countries.....					77	64	77	64
	9,094	9,104	65	53	232,527	209,458	241,686	218,615
<i>Deduct: receipts credited to revenue....</i>		53						53
<i>Add: services provided by other departments.....</i>	1,669	1,669					1,669	1,669
Total cost of program.....	10,763	10,720	65	53	232,527	209,458	243,355	220,231
International Joint Commission								
Administration.....	204	206	1				205	206
Payment of Canada's share of joint studies, surveys and investigations..	363	315					363	315
	567	521	1				568	521
<i>Add: services provided by other departments.....</i>	58	58					58	58
Total cost of program.....	625	579	1				626	579

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
GRANTS			
<i>Headquarters operations</i>			
Atlantic Council of Canada.....	3	3	3
United Nations Association in Canada.....	29	29	27
Pacific Basin Economic Council.....	25	25	
	57	57	30
<i>Foreign operations</i>			
Canadian German Society of Hanover (50,000 Deutsche Marks).....	14	14	14
Association des universités partiellement ou entièrement de langue française.....	50	50	50
Gifts to countries attaining independence and to mark special occasions.....	2		2
Carleton University School of International Affairs for the Fourth Pacific Trade and Development Conference.....	5	5	
Jeunesses Musicales du Canada.....	35	35	
Association for Canadian studies in the United States (\$10,000 U.S.).....	10	10	5
Canadian gift to the John F. Kennedy Centre for the Performing Arts.....	35	33	1
United Nations Trust Fund for South Africa.....	10	10	
	161	157	72
<i>Membership in and Support of International Organizations</i>			
Commonwealth Institute.....	8	8	7
International Committee of the Red Cross.....	30	30	20
World Consultation on Wood in Structures and Housing.....	10	10	
	48	48	27
<i>Administration</i>			
Payments under the Diplomatic Service (Special) Superannuation Act and pensions	45	45	51
CONTRIBUTIONS			
<i>Foreign Operations</i>			
Defence support assistance to non-NATO countries.....	440	413	401
Joint Embassy School Djakarta.....	15	15	
	455	428	401
<i>Membership in and Support of International Organizations</i>			
United Nations Organization (\$4,617,648 U.S.).....	4,710	5,490	4,866
United Nations Educational, Scientific and Cultural Organization (\$1,178,432 U.S.)..	1,202	1,188	1,174
Food and Agriculture Organization (\$1,335,296 U.S.).....	1,362	1,538	1,226
International Atomic Energy Agency (\$387,256 U.S.).....	395	437	351
International Civil Aviation Organization (268,628 U.S.).....	274	275	259
International Labour Organization (\$1,057,844 U.S.).....	1,079	1,170	1,072
Inter-Governmental Maritime Consultative Organization (\$24,510 U.S.).....	25	24	18
World Health Organization (\$2,207,844 U.S.).....	2,252	2,347	2,813
Commonwealth Foundation (£38,683).....	94	128	96
Commonwealth Secretariat (£129,835).....	315	276	280
General Agreement on Tariff and Trade (\$221,570 U.S.).....	226	261	232
Laos International Commission.....	20	3	18
<i>North Atlantic Treaty Organization—</i>			
Cost of civil administration (47,239,813 Belgian Francs).....	967	904	690
Science programs (\$298,040 U.S.).....	304	326	304
Organization for Economic Co-operation and Development (7,233,691 French Francs).....	1,331	1,262	1,223
Permanent Court of Arbitration (7,086 Dutch Florins).....	2	2	2
Institut international pour l'unification du droit privé (21,202 Swiss Francs).....	5	5	4
International Civil Aviation Organization—Part reimbursement for compensation paid its Canadian employees for Quebec income tax for prior taxation years.....	155	174	188
Payment to Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$103,922 U.S.).....	106	126	94
Secrétariat de la Conférence des ministres de l'Éducation nationale des États africains et malgache d'expression française.....	3	4	1
Agence de coopération culturelle et technique.....	615	460	65
Conseil africain et malgache d'enseignement supérieur (CAMES).....	6	6	6
Agence de coopération culturelle et technique for Canadian participation in special activities and programmes of the Agence.....	85	31	
Pan American Health Organization (\$982,992 U.S.).....	993	986	
Customs co-operation Council, Brussels.....	64	64	
United Nations Committee on the Elimination of all forms of Racial Discrimination (\$3,000 U.S.).....	3	3	3
	16,593	17,490	14,985
<i>Expenditures from appropriations not required for 1971-72.....</i>			689
Total department.....	17,359	18,225	16,255

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Canadian International Development Agency			
GRANTS			
<i>Economic and Technical Assistance</i>			
International Development Assistance—Payment to the Special Account established by External Affairs Vote 33(d) Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries.....	74,829	74,829	64,517
International Food Aid Program, including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years.....	90,556 165,385	76,529 151,358	100,141 164,658
<i>Grants to Multilateral International Assistance Programs</i>			
Grants to International Organizations for multilateral assistance programs including authority to pay amounts specified in the currencies of the countries indicated notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of October 1, 1971			
Indus Basin Development Fund (\$3,220,000 U.S.).....	3,784	3,748	396
International Institute for Tropical Agriculture (\$745,625 U.S.).....	761	761	
International Planned Parenthood Federation (\$750,000 U.S.).....	765	767	508
International Atomic Energy Agency (Technical assistance, research and training (\$70,000 U.S.).....	71	70	58
United Nations Children's Fund.....	1,500	1,500	1,200
United Nations Development Program (\$16,000,000 U.S.).....	16,320	16,230	15,266
United Nations Fund for Population Activities (\$2,000,000 U.S.).....	2,040	2,010	1,016
United Nations Fund for Southern Africans (\$50,000 U.S.).....	51	50	
United Nations High Commissioner for Refugees.....	400	400	400
United Nations Relief and Works Agency for Palestine Refugees in the Near East..	650	650	650
United Nations Training and Research Institute.....	60	60	60
World Food Program (\$3,300,000 U.S.).....	3,366	3,323	4,023
World Health Organization.....	145	145	195
International Institute for Education Planning.....	100	100	100
Society for International Development.....	5	5	5
Commonwealth Legal Advisory Services (£3196).....	8		
Population Program of Development Centre of the Organization for Economic Cooperation and Development.....	15 30,041	15 29,834	 23,877
International Emergency Relief.....	22,600	13,788	3,324
Grant to International Development Research Centre.....	2,474	2,474	1,444
Grants to Canadian firms for feasibility and related studies for the purpose of establishing or expanding operations in developing countries.....	77 25,151	64 16,326	 4,768
CONTRIBUTIONS			
<i>Contributions to development assistance projects of Canadian organizations</i>			
Contributions toward the cost of approved development assistance projects undertaken by Canadian non-government organizations.....	11,925	11,925	8,500
World Association of Industrial and Technological Research Organizations.....	25 11,950	15 11,940	 8,500
Total.....	232,527	209,458	201,803
Grand total.....	250,236	229,780	220,161

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canadian International Development Agency	International Joint Commission	Total
(1) Salaries and wages.....	32,010 32,213	7,196 7,095	172 170	39,378 39,478
	23,509	5,515	156	29,180
(1) Other personnel costs.....	10,572 7,479	225 252		10,797 7,731
	7,575	253		7,828
(2) Transportation and communications.....	11,933 8,652	718 801	19 27	12,670 9,480
	6,358	724	12	7,094
(3) Information.....	1,911 1,940	95 50	4 4	2,010 1,994
	1,386	62		1,448
(4) Professional and special services.....	1,702 3,810	584 569	367 317	2,653 4,696
	1,473	742	325	2,540
(5) Rentals.....	4,488 7,097	75 92		4,563 7,189
	2,665	90		2,755
(6) Purchased repair and upkeep.....	1,734 2,224	10 15		1,744 2,239
	1,167	17		1,184
(7) Utilities, materials and supplies.....	3,307 2,947	180 212	4 2	3,491 3,161
	1,903	221	3	2,127
(8) Construction and acquisition of land, buildings and equipment.....	5,045 4,138			5,045 4,138
	4,632			4,632
(9) Construction and acquisition of machinery and equipment.....	3,608 4,199	65 53	1	3,674 4,252
	2,149	400		2,549
(10) Grants, contributions and other transfer payments.....	17,709 20,322	232,527 209,458		250,236 229,780
	18,358	201,803		220,161
(12) All other expenditures.....	2,686 327	11 18	1 1	2,698 346
	96	16	3	115
(1-12) Total.....	96,705 95,348	241,686 218,615	568 521	338,959 314,484
	71,271	209,843	499	281,613
(13) Less: receipts and revenues credited to the vote.....	788 36			788 36
	28			28
Total net expenditures.....	95,917 95,312	241,686 218,615	568 521	338,171 314,448
	71,243	209,843	499	281,585

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Passport Office Revolving Fund	Canadian International Development Agency	International Joint Commission	Total
RECEIPTS—					
Operating—					
Annual appropriations.....	95,250		361,993	521	457,764
Statutory appropriations.....	62				62
Credited to appropriations or revolving fund....	36	3,542			3,578
Credited to revenue.....	736	1,133	946		2,815
Capital—					
Loan repayments.....			281		281
Total receipts.....	96,084	4,675	363,220	521	464,500
OUTLAYS—					
Operating—					
Goods and services.....	68,516	3,542	9,157	521	81,736
Grants and contributions.....	18,180		209,458		227,638
Capital—					
Department.....	8,652				8,652
Loans.....			143,378		143,378
Loan repayments.....					
Receipts credited to revenue.....	736	1,133	946		2,815
Total outlays.....	96,084	4,675	362,939	521	464,219
Net receipts or net outlays (—).....	nil	nil	281	nil	281

Revenues

Department	1971-72	1970-71
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	1,287,828 50	1,076,023, 69
B Privileges, licences and permits.....	224,087 97	109,503 87
C Proceeds from sales.....	1,080 70	2,604 72
D Services and service fees.....	24,992 50	22,128 39
E Refunds of previous years' expenditure.....	191,582 81	191,574 44
F Miscellaneous.....	294,349 38	223,275 75
	<u>\$ 2,023,921 86</u>	<u>\$ 1,625,110 86</u>

Details	1971-72
Non-Tax Revenue—	
A Return on investments: Interest on United Nations Bonds payable at end of tenth year \$87,322; interest on loans to employees \$51,266; revolving fund surplus (net passport fees) \$1,138,067; staff rentals of Crown owned automobiles \$11,174.....	1,287,829
B Privileges, licences and permits: Rental of staff accommodations \$224,088.....	224,088
C Proceeds from sales: Sundry sales \$1,081.....	1,081
D Services and service fees: Consular service fees \$24,992.....	24,992
E Refunds of previous years' expenditure: Canada's assessment to Laos Commission \$35,702; previous years' accounts receivable \$36,699; Repayments of distressed Canadian accounts \$13,282; sundries \$105,900.....	191,583
F Miscellaneous: Superannuation contributions by the Diplomatic Service \$5,478; estimated cost of services provided to the Passport Office \$264,837; sundries \$24,034.....	294,349
Total.....	<u>\$ 2,023,922</u>

Canadian International Development Agency	1971-72	1970-71
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	605,308 34	131,282 33
B Services and service fees.....	287,047 40	412,629 04
C Refunds of previous years' expenditure.....	37,450 22	5,237 36
D Miscellaneous.....	15,728 17	33,411 35
Total.....	<u>\$ 945,534 13</u>	<u>\$ 582,560 08</u>

Details	1971-72
Non-Tax Revenue—	
A Return on investments: interest realized from loans to developing countries.....	605,308
B Services and service fees: service and commitment charges on loans to developing countries.....	287,048
C Refunds of previous years' expenditure.....	37,450
D Miscellaneous.....	15,728
Total.....	<u>\$ 945,534</u>

Appendix 1

External Affairs Working Capital Advance

Loans to Employees Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS			LIABILITIES		
	1972	1971		1972	1971
Advances—					
Posting loans.....	855,039	629,657	Working capital advance.....	1,222,767	773,265
Medical loans.....	127,849	46,650			
Security and other deposits.....	239,879	96,958			
	1,222,767	773,265		1,222,767	773,265

NOTE: 1. During the fiscal year 1971-72, posting loans yielded interest amounting to \$51,265 which was credited to Non-tax Revenue—return on investments.

2. For details on advances—Posts abroad, refer to section “Statement of Assets and Liabilities” of Volume I under “Departmental Working Capital Advances”.

Appendix 2

Passport Office Revolving Fund

(authorized by Vote L22(b), Appropriation Act No. 1, 1969, 1968-69, c. 23)

AUDITOR GENERAL OF CANADA

Ottawa, August 31, 1972.

THE HONOURABLE MITCHELL SHARP,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Passport Office Revolving Fund as at March 31, 1972 and the related Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Vote L22b of Appropriation Act No. 1, 1969, provides that the revolving fund is to be credited with “such portion as may be determined by the Treasury Board of the revenue derived from passport services”. Although the Treasury Board has not formally determined the portion of the revenue to be credited to the revolving fund the entire revenue from passport services during the year was credited thereto.

I now report that in my opinion, subject to the foregoing, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
GEORGE LONG
for Auditor General of Canada.

Appendix 2—Concluded

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS			LIABILITIES		
	1972	1971		1972	1971
Deposit with Receiver General including \$5,988 available for purchase of capital assets.....	\$ 83,370	\$ 318,540	Accounts payable and accrued liabilities....	\$ 126,993	\$ 338,017
Accounts receivable.....	7,140	1,813	Unearned fees.....	112,568	116,071
Prepaid expense.....	36,500		Equity of Canada:		
Inventories—at cost:			Advances for the acquisition of equipment.....	\$ 77,653	
Materials and supplies.....	\$ 64,705	103,881	Capital assets financed from parliamentary appropriations or from operating surplus.....	213,903	232,313
Passports in process.....	53,748	50,430			
	118,453	154,311		291,556	232,313
Capital Assets:					
Leasehold improvements, at cost.....	37,427	37,427			
Equipment and furniture—					
at appraised value \$51,766		65,859			
at cost.....	281,891	164,789			
	333,657	230,648			
	371,084	268,075			
Less: Accumulated provision for replacement.....	85,430	56,338			
	285,654	211,737			
	\$ 531,117	\$ 686,401		\$ 531,117	\$ 686,401

- NOTES: 1. The amount on deposit with the Receiver General for Canada \$83,370 is overstated by \$2,222 in the Public Accounts, as \$85,592.
2. Additional expenses of \$5,125 have been recorded subsequent to the initial calculation and transfer to non-tax revenue of the operating surplus for the year. The amount transferred was thus \$5,125 more than the actual operating surplus and this overpayment is recorded as an account receivable.

Certified correct:
M. E. CARTER
Financial Management Officer

Approved:
A. E. RITCHIE
Under-Secretary of State for External Affairs

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 31, 1972 to the Secretary of State for External Affairs.

GEORGE LONG
for Auditor General of Canada

Passport Office Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Fees earned.....	\$ 4,674,809	\$ 3,970,223
Miscellaneous revenue.....	481	436
	<u>4,675,290</u>	<u>3,970,659</u>
EXPENSE		
Salaries and employee benefits.....	2,116,067	1,862,927
Passport materials and application forms.....	308,714	266,148
Accommodation.....	253,392	218,764
Passport operations at posts abroad.....	228,837	176,281
Postal services and postage.....	201,246	148,474
Professional and special services.....	110,744	79,191
Telephones and telegrams.....	85,927	103,910
Office stationery and supplies.....	75,689	43,193
Travel and removal.....	44,589	22,769
Provision for replacement of capital assets.....	35,892	36,073
Repair and replacement of office furniture and equipment.....	31,521	17,237
Information.....	31,397	29,948
Freight, express and cartage.....	12,223	8,976
Miscellaneous.....	9,429	7,849
	<u>3,545,667</u>	<u>3,021,740</u>
<i>Add: Net change for passports in process—</i>		
April 1, 1971.....	\$ 50,430	47,627
March 31, 1972.....	<u>53,748</u>	<u>50,430</u>
	(3,318)	(2,803)
	<u>3,542,349</u>	<u>3,018,937</u>
Excess of income over expense transferred to non-tax revenue.....	<u>\$1,132,941</u>	<u>\$ 951,722</u>

SECTION 7

1971-72 PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

CONTENTS

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FINANCE

Department

Objectives

- To assist the government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.
- The provision of grants to municipalities in lieu of taxes on federal government property.
- The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the cost of issuing new loans.
- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other statutory authorities.
- The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.
- The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Businesses Loans Act, and Fisheries Improvement Loans Act.
- To determine whether dumping of goods causes material injury to Canadian industry.

Auditor General

Objective

- To report to the House of Commons on the audit of the accounts of the Government of Canada, and to the appropriate bodies on the audit of the accounts of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licenced financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

- To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff structure as directed by the Minister of Finance.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1 Program expenditures, including administration of the guaranteed loans acts and the Inspector General of Bank's Office.....	\$ 6,955,000 00			
1a.....	715,400 00			
1b.....	66,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	54,841 00			
	7,791,241 00	7,765,512 91	25,728 09	5,731,182 56
Transfer from Treasury Board Vote 5 contingencies—To reimburse the Bank of Canada for an erroneous payment by a redemption agent for Canada Savings Bonds authorized by T.B. 709150 dated January 6, 1972.....	3,465 00	3,465 00		
Stat. Minister of Finance—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payment of liabilities previously transferred to revenue.....	132,927 58	132,927 58		119,914 68
Stat. Federal Court awards.....	2,241 21	2,241 21		
Expenditures from appropriations not required for 1971-72.....				7 50
	7,946,874 71	7,921,146 62	25,728 09	5,868,104 66
MUNICIPAL GRANTS PROGRAM				
10 Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to Provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act.....	58,975,000 00	57,188,421 30	1,786,578 70	54,060,377 66
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premiums and commissions.....	2,005,053,072 08	2,005,053,072 08		1,818,698,142 47
Stat. Servicing costs and cost of issuing new loans.....	4,599,020 50	4,599,020 50		4,145,698 05
	2,009,652,092 58	2,009,652,092 58		1,822,843,840 52
PREMIUM, DISCOUNT AND EXCHANGE				
Stat. Premium, discount and exchange.....	1,514,548 09	1,514,548 09		
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, (R.S. c.-5) the Provincial Fiscal Arrangements Act, (R.S. c. F-6) and other statutory authority	1,152,164,339 22	1,152,164,339 22		1,019,211,915 02
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act.....	24,599,612 00	24,599,612 00		24,116,478 00
	1,176,763,951 22	1,176,763,951 22		1,043,328,393 02
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat. Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6)...	248,753,633 52	248,753,633 52		185,617,759 98
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17).....	32,614,261 84	32,614,261 84		21,531,867 96
ANTI-DUMPING TRIBUNAL PROGRAM				
15 Program expenditures.....	\$ 155,000 00			
15a.....	93,138 00			
	248,138 00	244,928 67	3,209 33	175,252 71
SPECIAL PROGRAMS				
*11a Payment of \$30,000 to the foreign claims fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; contributions in the amount of \$4,300,000 in 1970-71 and 1971-72 fiscal years to the Governments of Manitoba and New Brunswick for assistance in meeting costs relating to floods in 1970 in accordance with cost-sharing arrangements to be determined by Canada in consultation with Manitoba and New Brunswick and a grant of \$75,000 to the Sudbury and Area Disaster Relief Fund—Unexpended balance carried forward from 1970-71 appropriations.....	2,800,000 00	700,000 00	2,100,000 00	1,605,000 00

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
16a Grant to the St. Jean-Vianney disaster fund.....	1,250,000 00	1,250,000 00		
17b To deem the Canada Development Corporation for the purpose of paragraph 149(1)(d) of the Income Tax Act, not to be or to have been at any time since November 18, 1971 a Corporation not less than 90 per cent of the shares or capital of which was owned by Her Majesty in Right of Canada.....	1 00		1 00	
18b Payment to the foreign claims fund established by Finance Vote 22a, Appropriation Act No. 9, 1966.....	40,000 00 4,090,001 00	40,000 00 1,990,000 00	2,100,001 00	1,605,000 00
Total department	3,540,558,500 96	3,536,642,983 84	3,915,517 12	3,135,030,595 97
Auditor General				
20 Program expenditures.....	4,147,000 00	3,864,241 77	282,758 23	3,075,064 30
Stat. Salary of the Auditor General.....	41,081 03	41,081 03		29,980 96
	4,188,081 03	3,905,322 80	282,758 23	3,105,045 26
Insurance				
25 Program expenditures and authority to spend revenue received during the year..... \$ 628,500 00				
Transfer from Treasury Board Vote 5 contingencies..... 390 00				
	628,890 00	614,775 09	14,114 91	428,980 73
Stat. Civil service insurance actuarial liability adjustment.....	486,048 28	486,048 28		520,797 17
	1,114,938 28	1,100,823 37	14,114 91	949,777 90
Tariff Board				
30 Program expenditures.....	431,000 00	305,017 71	125,982 29	293,870 50
Stat. Salaries of the members of the Tariff Board.....	126,245 20	126,245 20		165,115 12
	557,245 20	431,262 91	125,982 29	458,985 62
Total.....	3,546,418,765 47	3,542,080,392 92	4,338,372 55	3,139,544,404 75

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
FINANCIAL AND ECONOMIC POLICIES.....	1971-72	7,921	24,582	4,366		-12,295
	1970-71	5,868	21,868	3,980		-12,020
MUNICIPAL GRANTS.....	1971-72	57,188	2,937			54,251
	1970-71	54,060				54,060
PUBLIC DEBT.....	1971-72	2,009,652	564,081			1,445,571†
	1970-71	1,822,844	504,212			1,318,632
PREMIUM, DISCOUNT AND EXCHANGE.....	1971-72	1,515				1,515
	1970-71					
FISCAL TRANSFER PAYMENTS.....	1971-72	1,176,764				1,176,764
	1970-71	1,043,328				1,043,328
CONTRACTING-OUT PAYMENTS.....	1971-72	248,754				248,754
	1970-71	185,618				185,618
GUARANTEED LOANS.....	1971-72	32,614				32,614
	1970-71	21,532				21,532
ANTI-DUMPING TRIBUNAL.....	1971-72	245		51		296
	1970-71	175		48		223
SPECIAL	1971-72	1,990				1,990
	1970-71	1,605				1,605
Total Department.....	1971-72	3,536,643	591,600	4,417		2,949,460
	1970-71	3,135,030	526,080	4,028		2,612,978
Auditor General.....	1971-72	3,905	105	664		4,464
	1970-71	3,105	139	594		3,560
Insurance	1971-72	1,101	409*	552		1,244
	1970-71	950	711	646		885
Tariff Board	1971-72	431		133		564
	1970-71	459		140		599
Grand Total.....	1971-72	3,542,080	592,114	5,766		2,955,732
	1970-71	3,139,544	526,930	5,408		2,618,022

*Does not include tax on insurance premiums of \$392.

†Does not include interest credited to the public service superannuation account, R.C.M.P. superannuation account and the Canadian Forces superannuation account of \$127,334.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration.....	2,907	3,287	659	440			3,566	3,727
Operations.....	5,249	5,060		2			5,249	5,062
	8,156	8,347	659	442			8,815	8,789
Less: receipts and revenues credited to the vote.....	868	868					868	868
	7,288	7,479	659	442			7,947	7,921
Deduct: receipts credited to revenue.....	97	24,582					97	24,582
Add: services provided by other departments.....	4,366	4,366					4,366	4,366
Total cost of program.....	11,557	-12,737	659	442			12,216	-12,295
MUNICIPAL GRANTS PROGRAM								
Grants to municipalities in accordance with the Municipal Grants Act.....					57,175	55,227	57,175	55,227
Grants to provinces in respect of federal property.....					1,800	1,961	1,800	1,961
					58,975	57,188	58,975	57,188
Deduct: receipts credited to revenue.....						2,937		2,937
Total cost of program.....					58,975	54,251	58,975	54,251
PUBLIC DEBT PROGRAM								
Interest and annual amortization of bond discount, premiums and commissions.....	2,005,053	2,005,053					2,005,053	2,005,053
Servicing costs and cost of issuing new loans.....	4,599	4,599					4,599	4,599
	2,009,652	2,009,652					2,009,652	2,009,652
Add: interest credited to the Public Service Superannuation Account, R.C.M.P. Superannuation Account, Canadian Forces Superannuation Account and shown in Estimates of Treasury Board, Solicitor General and National Defence.....	127,334	127,334					127,334	127,334
Deduct: receipts credited to revenue.....		564,081						564,081
Total cost of program.....	2,136,986	1,572,905					2,136,986	1,572,905
PREMIUM, DISCOUNT AND EXCHANGE PROGRAM								
	1,515	1,515					1,515	1,515
FISCAL TRANSFER PAYMENTS PROGRAM								
Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority).....					33,751	33,751	33,751	33,751
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act.					1,118,413	1,118,413	1,118,413	1,118,413
Payments to the provinces under the Public Utilities Income Tax Transfer Act.....					24,600	24,600	24,600	24,600
Total cost of program.....					1,176,764	1,176,764	1,176,764	1,176,764

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
CONTRACTING-OUT PAYMENTS PROGRAM								
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Revision Act, 1964.....					248,754	248,754	248,754	248,754
Total cost of program.....					248,754	248,754	248,754	248,754
GUARANTEED LOANS PROGRAM								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act.....					32,614	32,614	32,614	32,614
Total cost of program.....					32,614	32,614	32,614	32,614
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-Dumping Tribunal.....	228	231	20	14			248	245
Add: services provided by other departments.....	51	51					51	51
Total cost of program.....	279	282	20	14			299	296
SPECIAL PROGRAMS								
Grant to the St. Jean-Vianney Disaster Fund.....					1,250	1,250	1,250	1,250
Payment to Foreign Claims Fund					40	40	40	40
Contributions to New Brunswick and Manitoba to assist in meeting costs relating to floods					2,800	700	2,800	700
Total cost of program.....					4,090	1,990	4,090	1,990
Auditor General								
Government audits.....	3,755	3,457					3,755	3,457
Other audits.....	115	105					115	105
Administration.....	318	343					318	343
	4,188	3,905					4,188	3,905
Deduct: receipts credited to revenue.....	118	105					118	105
Add: services provided by other departments.....	664	664					664	664
Total cost of program.....	4,734	4,464					4,734	4,464

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Insurance								
Administration.....	377	417	8	21			385	438
Supervision of companies.....	1,520	1,519					1,520	1,519
Actuarial and other services.....	194	123					194	123
Stat.—Civil Service Insurance actuarial liability adjustment	486	486					486	486
	2,577	2,545	8	21			2,585	2,566
Less: revenues credited to the vote.....	1,464	1,450	6	15			1,470	1,465
	1,113	1,095	2	6			1,115	1,101
Deduct: receipts credited to re- venue.....	427	409*					427	409
Add: services provided by other departments.....	561	552					561	552
Total cost of program.....	1,247	1,238	2	6			1,249	1,244
Tariff Board								
Appeals.....	102	80					102	80
References.....	352	267					352	267
Administration.....	103	84					103	84
	557	431					557	431
Add: services provided by other departments.....	133	133					133	133
Total cost of program.....	690	564					690	564

*Does not include tax on insurance premiums of \$392.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
MUNICIPAL GRANTS PROGRAM			
Grants to municipalities in accordance with the Municipal Grants Act.....	57,175	55,227	52,294
Grants to provinces in respect of federal property.....	1,800	1,961	1,766
	58,975	57,188	54,060
FISCAL TRANSFER PAYMENTS PROGRAM			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)	33,751	33,751	31,794
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act.....	1,118,413	1,118,413	987,418
Payments to provinces under the Public Utilities Income Tax Transfer Act.....	24,600	24,600	24,116
	1,176,764	1,176,764	1,043,328
CONTRACTING-OUT PAYMENTS PROGRAM			
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.....	248,754	248,754	185,618
GUARANTEED LOANS PROGRAM			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act.....	32,614	32,614	21,532
SPECIAL PROGRAMS			
Grant to the St. Jean-Vianney disaster fund.....	1,250	1,250	
Payment to foreign claims fund.....	40	40	30
Contribution to New Brunswick and Manitoba to assist in meeting costs of floods.....	2,800	700	1,500
	4,090	1,990	1,530
Expenditures from appropriations not required for 1971-72.....			75
Total.....	1,521,197	1,517,310	1,306,143

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Municipal Grants Program	Public Debt Program	Premium, Discount and Exchange	Fiscal Transfer Payments Program
(1) Salaries and wages.....	5,409 5,298 <i>4,165</i>				
(1) Other personal costs.....	10 2 <i>5</i>				
(2) Transportation and communications.....	505 542 <i>373</i>				
(3) Information.....	146 235 <i>31</i>				
(4) Professional and special services.....	1,158 1,437 <i>1,194</i>				
(5) Rentals.....	308 201 <i>118</i>				
(6) Purchase repair and upkeep.....	14 15 <i>13</i>				
(7) Utilities, materials and supplies.....	443 451 <i>270</i>				
(9) Construction and acquisition of machinery and equipment.....	659 442 <i>248</i>				
(10) Grants, contributions and other transfer payments.....		58,975 57,188 <i>54,060</i>			1,176,764 1,176,764 <i>1,043,328</i>
(11) Public debt charges.....			2,009,652 2,009,652 <i>1,822,844</i>		
(12) All other expenditures.....	163 166 <i>138</i>			1,515 1,515	
(1-12) Total.....	8,815 8,789 <i>6,555</i>	58,975 57,188 <i>54,060</i>	2,009,652 2,009,652 <i>1,822,844</i>	1,515 1,515	1,176,764 1,176,764 <i>1,043,328</i>
(13) Less: receipts and revenues credited to the vote.....	868 868 <i>687</i>				
Total net expenditures.....	7,947 7,921 <i>5,868</i>	58,975 57,188 <i>54,060</i>	2,009,652 2,009,652 <i>1,822,844</i>	1,515 1,515	1,176,764 1,176,764 <i>1,043,328</i>

Amounts in roman type are 1971-72 estimates.
 Amounts in bold face type are 1971-72 expenditures.
 Amounts in italic type are 1970-71 expenditures.

Contracting Out Payments Program	Guaranteed Loans Program	Anti- Dumping Tribunal Programs	Special Programs	Total Department	Auditor General	Insurance	Tariff Board	Total
		174		5,583	3,780	1,748	497	11,608
		189		5,487	3,490	1,646	393	11,016
		153		4,318	2,869	1,494	428	9,109
				10				10
				2				2
				5	20			25
		23		528	191	77	17	813
		17		559	183	82	13	837
		9		382	145	66	11	604
		5		151	35	221	10	417
		6		241	30	264	3	538
				31	6	175	1	213
		20		1,178	56	13	20	1,267
		11		1,448	44	27	11	1,530
		5		1,199	16	14	13	1,242
		4		312	20		4	336
		5		206	9		2	217
		2		120	3		1	124
				14	3	4	1	22
				15	2	4		21
				13	2	4		19
		2		445	37	27	7	516
		2		453	67	36	9	565
		2		272	21	25	5	323
		20		679	22	8		709
		14		456	24	21		501
		4		252	11	19		282
248,754	32,614		4,090	1,521,197				1,521,197
248,754	32,614		1,990	1,517,310				1,517,310
185,618	21,532		1,605	1,306,143				1,306,143
				2,009,652				2,009,652
				2,009,652				2,009,652
				1,822,844				1,822,844
				1,678	44	487	1	2,210
		1		1,682	56	486		2,224
				138	12	521		671
248,754	32,614	248	4,090	3,541,427	4,188	2,585	557	3,548,757
248,754	32,614	245	1,990	3,537,511	3,905	2,566	431	3,544,413
185,618	21,532	175	1,605	3,135,717	3,105	2,318	459	3,141,599
				868		1,470		2,338
				868		1,465		2,333
				687		1,368		2,055
248,754	32,614	248	4,090	3,540,559	4,188	1,115	557	3,546,419
248,754	32,614	245	1,990	3,536,643	3,905	1,101	431	3,542,080
185,618	21,532	175	1,605	3,135,030	3,105	950	459	3,139,544

Departmental Summary

(in thousands of dollars)

	Department	Auditor General	Insurance	Tariff Board	Total
RECEIPTS—					
Operating—					
Annual appropriations.....	67,192	3,864	615	305	71,976
Statutory appropriations.....	3,469,451	41	486	126	3,470,104
Credited to appropriations.....	868		1,450		2,318
Credited to revenue.....	591,600	105	409*		592,114
Capital—					
Other income.....			15		15
Total receipts.....	4,129,111	4,010	2,975	431	4,136,527
OUTLAYS—					
Operating—					
Goods and services.....	10,091	3,905	2,059	431	16,486
Grants and contributions.....	91,793				91,793
Subsidy and deficit payments.....	3,435,170				3,435,170
Actuarial liability adjustment.....			486		486
Capital—					
Department.....	457		21		478
Receipts credited to revenue.....	591,600	105	409*		592,114
Total outlays.....	4,129,111	4,010	2,975	431	4,136,527
Net receipts or net outlays (—).....	nil	nil	nil	nil	nil

*Does not include tax on insurance premiums of \$392.

Revenues

Departmental Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Return in investments.....	564,080,543 26	504,211,690 95
B Bullion and coinage.....	23,549,983 95	19,946,202 95
C Proceeds from sales.....	6 00	1,062 95
D Services and service fees.....	89,382 51	72,663 52
Premium, discount and exchange.....		812,595 42
E Refunds of previous years' expenditure.....	447,470 91	345,607 24
F Miscellaneous.....	3,432,507 86	690,367 24
Total.....	\$591,599,894 49	\$526,080,190 27

1971-72

Details

A Return on investments:

National Governments—

Loans under Export Credits Insurance Act, 1944—

Belgium.....	380,655
France.....	1,757,280
Netherlands.....	895,050
United Kingdom—	
Deferred interest.....	3,461,656
Deferred principal.....	16,891,753
France—interim credit—	
Consolidated interest.....	17,220

23,403,614

Provinces—

Loans—

Manitoba treasury bills.....	111,646
British Columbia treasury bills.....	122,010
Saskatchewan treasury bills.....	43,378
Alberta treasury bills.....	61,127
Province of New Brunswick.....	37,245
Province of Quebec—	
Debt account.....	58,944
Expo Loans.....	1,519,334
Special Program (L13c, 1970-71).....	2,082,419

4,036,103

Miscellaneous—

Bank of Canada—government's share of profits for the calendar year 1971.....	265,494,348
Canada Deposit Insurance Corporation.....	23,256
Capital Assistance Loan—Oromocto.....	65,441
Exchange fund—profits for calendar year 1971.....	194,106,717
Interest-bearing deposits with chartered banks.....	46,009,346
International monetary fund income.....	5,224,416
Investments held for retirement of unmatured debt.....	643,458
Investments in special United States of America securities—Columbia River Treaty.....	1,024,156
Montreal Expo Notes.....	729,975
Municipal Development and Loan Act.....	14,175,103
Municipal Improvements Assistance Act.....	3,967
Ottawa civil service recreational association.....	40,409
Securities investment account.....	894,679
Town of Oromocto Development Corporation.....	51,928
Interest on revolving funds—	
Canadian Government Exhibition Board.....	64,813
Canadian Government Printing Bureau.....	458,514
Canadian Government Supply Services.....	388,787
Computer Services Bureau.....	140,332
Department of Transport—Airports.....	7,071,187
Passport Office.....	587
Vetcraft Workshops.....	24,696
Public Service Commission—Staff Development and Training.....	4,711

536,640,826

\$564,080,543

Revenues—Concluded

Department Details—Concluded		1971-72	
B	Bullion and coinage—		
	Gold—		
	Gain on gold.....	6,643,755	
	Silver coinage—		
	Gain.....	208,815	
	Nickel coinage—		
	Gain on nickel coinage.....	15,842,486	
	Bronze coinage—		
	Gain on bronze coinage.....	855,430	
	Steel coinage—		
	Loss.....	—502	
			23,549,984
C	Proceeds from sales.....		6
D	Services and service fees—		
	Payments by banks for cost of bank inspection for the calendar year 1970.....	89,376	
	Payments received for registration fees—re banks.....	7	
			89,383
E	Refunds of previous years' expenditures—		
	Succession duty credits re Canada—		
	Ontario Tax Rental Agreement, 1952.....	55,421	
	Province of Manitoba re 1969 flood.....	78,154	
	Transfer of amount representing outstanding cheques which have not been presented for payment.....	312,790	
	Sundries.....	1,106	
			447,471
F	Miscellaneous—		
	Fines and forfeitures.....	5,645	
	Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks.....	20,004	
	Transfer from the following accounts which were unclaimed or outstanding for ten years or more—		
	Outstanding hog premium warrants (transferred from the Department of Agriculture)...	6,339	
	Outstanding imprest account cheques.....	3,221	
	Unclaimed cheques.....	50,193	
			59,753
	Dormant liabilities transferred from Government annuities account (Department of Labour).....	1,013	
	Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario.....	200,000	
	Recovery of grants in lieu of taxes.....	2,937,273	
	National debt outstanding fifteen years after call of maturity date.....	208,700	
	Sundries.....	120	
			3,432,508
	Total.....		\$591,599,895
Auditor General Comparative Summary		1971-72	1970-71
Non-Tax Revenue—			
A	Services and service fees.....	104,964 71	137,682 59
B	Refunds of previous years' expenditure.....	5 77	1,126 70
C	Miscellaneous.....	469 36	
	Total.....	\$105,439 84	\$138,809 29
Details			
Non-Tax Revenue—			
A	Services and service fees: auditing services rendered to international organizations.....		104,965
B	Refunds of previous years' expenditure.....		6
C	Miscellaneous: exchange gains.....		469
	Total.....		\$ 105,440

Revenues—Concluded

Insurance Comparative Summary		1971-72	1970-71
Tax revenue—			
A	Tax on insurance premiums.....	392,357 64	314,708 96
Non-Tax Revenue—			
B	Services and service fees.....	408,218 10	396,069 27
C	Refunds of previous years' expenditure.....		2 64
D	Miscellaneous.....	289 49	252 87
Total.....		<u>\$800,865 23</u>	<u>\$711,033 74</u>
Details		1971-72	
Tax Revenue—			
A	Tax on insurance premiums		
	On insurance placed with unauthorized insurers.....	345,113	
	On insurance placed with authorized insurers through brokers or agents outside Canada.....	47,245	392,358
Under Part I of the Excise Tax Act c. E-13 R.S., 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.			
Non-Tax Revenue—			
B	Services and service fees:		
	Assessments on:		
	Insurance companies.....	1,497,721	
	Trust companies.....	131,819	
	Loan companies.....	61,875	
	Small loans companies.....	39,974	
	Co-operative credit societies.....	6,818	
Total (revenue from assessments).....		1,738,207	
Under the provisions of the Department of Insurance Act, c. I-17 R.S., 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year.			
	Services provided to Canada Deposit Insurance Corporation.....	61,151	
	Services provided to Canada pension plan.....	49,510	
	Fees collected under Pension Benefits Standard Act.....	16,851	
	Penalties collected during the year.....	7,700	
		1,873,419	
	Credited to vote.....	1,465,201	
	Credited to revenue.....		408,218
Penalties amounting to \$7,700 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the Acts.			
C	Refunds of previous years' expenditure.....		289
D	Miscellaneous.....		
Total.....			<u>\$800,865</u>
		1971-72	1970-71
Tariff Board Comparative Summary			
Non-Tax Revenue—			
	Refunds of previous years' expenditure.....	\$1,087 97	\$

Appendix 1

Exchange Fund Account

(Established pursuant to the Exchange Fund Act and continued under the Currency and Exchange Act).

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1971

(with comparative figures as at December 31, 1970)

	1971	1970
ASSETS		
Canadian dollars:		
Cash on deposit.....	\$ 525,132	\$ 819,516
	U.S.A. Currency	U.S.A. Currency
Assets valued in United States dollars:		
Cash on deposit.....	\$ 31,277,934	\$ 23,662,669
U.S.A. Treasury bills and bonds at cost, with accrued interest ..	874,172,158	478,594,084
U.S.A. special Treasury notes at cost, with accrued interest.....	2,877,990,322	2,301,031,748
International Bank for Reconstruction and Development bonds at cost, with accrued interest.....	51,027,335	51,146,754
International Monetary Fund notes at cost, with accrued interest.....		120,298,370
International Monetary Fund special drawing rights—		
Allocated to Canada.....	\$242,020,000	\$124,320,000
Acquired at cost, with accrued interest.....	131,082,896	58,116,299
	373,102,896	182,436,299
Gold.....	791,792,919	790,704,533
	\$4,999,363,564	\$3,947,874,457
Value of U.S.A. Funds converted to Canadian at the closing market rate of \$1.00 U.S.A. — \$1.0021875 Can.....	5,010,299,672	3,992,288,045
Suspense.....	432,031	(2,324,138)
	\$5,011,256,835	\$3,990,783,423
LIABILITIES		
Due to Consolidated Revenue Fund, in accordance with Section 16 of the Currency and Exchange Act:		
Earnings on investments.....	\$ 191,964,205	\$ 174,797,159
Net profit from trading operations in foreign exchange, gold and securities.....	2,142,512	687,846
	\$ 194,106,717	\$ 175,485,005
Advances from the Consolidated Revenue Fund.....	4,848,000,000	3,921,163,009
Special drawing rights allocated to Canada by the International Monetary Fund.....	242,549,419	125,718,600
	5,284,656,136	4,222,366,614
Deficit:		
Balance, January 1.....	231,583,191	(30,282,289)
Valuation adjustments on assets held at the end of 1970 and on the net increment to the holdings in 1971.....	41,816,110	261,865,480
	273,399,301	231,583,191
Balance, December 31.....	\$5,011,256,835	\$3,990,783,423

Certified correct:
The Bank of CanadaL. RASMINSKY
GovernorALAIN JUBINVILLE
Chief of the International DepartmentI have examined the above Statement and have reported thereon
under date of May 25, 1972 to the Minister of Finance.A. M. HENDERSON
Auditor General of Canada

Exchange Fund Account—Concluded

AUDITOR GENERAL OF CANADA
Ottawa, May 25, 1972

THE HONOURABLE JOHN N. TURNER,
MINISTER OF FINANCE,
OTTAWA.

I have examined the Exchange Fund Account and the transactions in connection therewith for the year ended December 31, 1971, as required by section 18(2) of the Currency and Exchange Act, R.S., c. C-39.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

In my opinion, the transactions in connection with the Account have been in accordance with the provisions of the Currency and Exchange Act, the records of the Account show clearly and truly the state of the Account and the accompanying Statement of Assets and Liabilities presents fairly the financial position of the Account at December 31, 1971, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada.

Appendix 2
Auditor General
Working Capital Advance—
Audit Services to United Nations

BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

ASSETS	1972	1971
Recoverable advances and expenses.....	\$ 14,865	\$ 3,595
LIABILITIES		
Working capital advances.....	\$ 14,865	\$ 3,595

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Expenses.....	146,782	163,401
Less: Expenditure recovered.....	131,917	159,806
	\$ 14,865	\$ 3,595

In accordance with the provisions of Section 65 of the Financial Administration Act, I have examined the receipts and disbursements of the office of the Auditor General of Canada for the year ended March 31st, 1972. My examination consisted of a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statements of appropriations and expenditures, revenue, accounts receivable, and the working capital advance present fairly the results of the operations of the office of the Auditor General of Canada for the year ended March 31, 1972, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

August 16, 1972

W. B. BOLTON,
Auditor.

SECTION 8

1971-72
PUBLIC ACCOUNTS

Governor General and Lieutenant-Governors

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Net expenditure by program and standard object.....	8·5
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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Department

Objective

—To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours and Awards.

Appropriations and Expenditures

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
1	Program expenditures and the grants listed in the Estimates	987,000 00	910,442 84	76,557 16	866,944 23
Stat.	Salary of the Governor General.....	48,666 60	48,666 60		48,666 60
Stat.	Salaries of the Lieutenant-Governors of the Provinces	181,757 86	181,757 86		181,999 80
Stat.	Annuities payable under the Governor General's Retiring Annuity Act.....	56,312 97	56,312 97		55,208 94
	Total	1,273,737 43	1,197,180 27	76,557 16	1,152,819 57

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Governor General and Lieutenant-Governors.....	1971-72 1970-71	1,197 1,153		569 551		1,766 1,704

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Governor General.....	833	792	12	13			845	805
Lieutenant-Governors.....	182	182			145	133	327	315
Honours and awards.....	101	77	1				102	77
	1,116	1,051	13	13	145	133	1,274	1,197
Add: services provided by other departments.....	569	569					569	569
Total cost of program	1,685	1,620	13	13	145	133	1,843	1,766

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appro- priations	1971-72 Expen- ditures	1970-71 Expen- ditures
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs of travelling and hospitality incurred in the exercise of their duties—			
Alberta.....	15	3	4
British Columbia.....	18	18	18
Manitoba.....	15	15	15
New Brunswick.....	12	12	12
Newfoundland.....	12	12	12
Nova Scotia.....	12	12	12
Ontario.....	18	18	18
Prince Edward Island.....	10	10	10
Quebec.....	18	18	18
Saskatchewan.....	15	15	17
Total	145	133	136

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Operating—	
Annual appropriations.....	910
Statutory appropriations.....	287
Total receipts.....	1,197
OUTLAYS—	
Operating—	
Goods and services.....	1,051
Grants and contributions.....	133
Capital—	
Department.....	13
Total outlays.....	1,197
Net receipts or net outlays (—).....	nil

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Esti- mates 1971-72	Expen- ditures 1971-72	Expen- ditures 1970-71
(1) Salaries and wages.....	832	777	760
(1) Other personnel costs	128	128	127
(2) Transportation and communications.....	75	81	81
(3) Information.....	9	4	4
(4) Professional and special services.....	21	9	11
(5) Rentals.....	5	5	4
(6) Purchased repair and upkeep.....	4	2	2
(7) Utilities, materials and supplies.....	41	45	22
(9) Construction and acquisition of machinery and equipment.....	13	13	6
(10) Grants, contributions and other transfer payments.....	145	133	136
(12) All other expenditures	1		
Total net expenditures.....	1,274	1,197	1,153

SECTION 9

**1971-72
PUBLIC ACCOUNTS**

Indian Affairs and Northern Development

**Department
Northern Canada Power Commission**

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INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

- To provide central executive direction for all activities for which the department is responsible.
- To maintain and develop activities, in consultation with the Indian and Eskimo peoples, which will assist them in achieving their aspirations for physical and social equality within the Canadian society.
- To promote and accelerate the economic development of the far north, and the development of local governments in the Yukon and Northwest Territories.
- To acquire and develop representative areas of the country for use by the public consistent with the preservation of such areas in their natural state; preserve and restore sites and structures of importance to Canadian history including the battlefields in Quebec City administered by the National Battlefields Commission and to conserve and manage wildlife resources under federal jurisdiction.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

NOTE: In 1971-72 the Canadian wildlife service was transferred from this department to the Department of Environment; previous years figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	Department	1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balance	Expenditures
		\$	\$	\$	\$
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 8,777,300 00			
	1b To authorize the transfer of \$425,000 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	71,000 00			
	Transfer from Vote 5.....	425,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	60,200 00			
		9,333,500 00	9,225,018 48	108,481 52	8,153,959 80
Stat.	Minister of Indian Affairs and Northern Development—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		9,350,499 92	9,242,018 40	108,481 52	8,170,959 72
INDIAN AND ESKIMO AFFAIRS PROGRAM					
5	Operating expenditures including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide, in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec.....	\$199,630,000 00			
	5a Operating expenditures and the grant listed in the Estimates.....	1 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$13,117.34.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	94,425 00			
		199,724,427 00			
	Less transfer to Vote 1.....	425,000 00			
		199,299,427 00	198,121,308 10	1,178,118 90	171,727,094 61
10	Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development; such expenditures on other than federal property;				

Appropriations and Expenditure—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balance	1970-71 Expenditures
	\$	\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded				
authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings \$56,118,000 00				
10a.....	6,400,000 00			
	62,518,000 00	62,496,995 71	21,004 29	49,437,766 39
Stat. Indian annuities and miscellaneous pensions.....	618,360 50	618,360 50		607,872 00
Stat. Write-off of active assets.....	18,569 21	18,569 21		18,295 00
Stat. Write-off of loans issued from the Indian housing assistance account.....	359,689 35	359,689 35		227,643 63
Stat. Refunds of amounts credited to revenue in previous years.	15,579 96	15,579 96		10,583 54
	262,829,626 02	261,630,502 83	1,199,123 19	222,029,255 17
NORTHERN DEVELOPMENT PROGRAM				
20 Operating expenditures, the grant listed in the Estimates and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories.....	\$17,186,600 00			
20a To extend the purposes of Indian Affairs and Northern Development Vote 20, Appropriation Act No. 3, 1971 to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$20,849.69 and to provide a further amount of.....	4,490,000 00			
20b To authorize the transfer of \$60,000 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	1,900,000 00			
Transfer from Vote 30.....	60,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	5,400 00			
	23,642,000 00	23,471,591 01	170,408 99	29,289,703 99
25 Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council.....	19,721,200 00	19,276,753 42	444,446 58	21,012,997 44
30 The grants and other transfer payments listed in the Estimates and contributions.....	\$63,067,100 00			
30a The other transfer payments listed in the Estimates and contributions.....	2,210,000 00			
30b The grant listed in the Estimates..	1 00			

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balance	1970-71 Expenditures
	\$	\$	\$	\$
NORTHERN DEVELOPMENT PROGRAM—Concluded				
Unexpended balance carried forward from Vote 35, Appropriations of 1970-71 for Northern Mineral Assistance Grants.....	962,343 20			
	66,239,444 20			
Less transfer to Vote 20.....	60,000 00			
	66,179,444 20	63,636,879 87	2,542,564 33	36,524,893 99
Stat. Write-off of active assets.....	3,688 07	3,688 07		
Stat. Refunds of amounts credited to revenue in previous years....	50,126 90	50,126 90		78,325 26
	109,596,459 17	106,439,039 27	3,157,419 90	86,905,920 68
CONSERVATION PROGRAM				
60 Operating expenditures including expenditures on other than federal property and the grants listed in the Estimates; authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, British Columbia and the Northwest Territories and to spend revenue received during the current fiscal year.....	\$20,829,700 00			
60a Operating expenditures and the grants listed in the Estimates.....	2,846,000 00			
60b To authorize the transfer of \$671,999 from Indian Affairs and Northern Development Vote 65, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 65.....	671,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,755,400 00			
	26,103,100 00	25,803,822 19	299,277 81	18,614,049 90
65 Capital expenditures including expenditures on other than federal property and authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, Saskatchewan, British Columbia and the Northwest Territories.....	\$19,647,000 00			
65a Capital expenditures including authority to make expenditures on the proposed new national park in Ontario	5,189,000 00			
	24,836,000 00			
Less transfer to Vote 60.....	671,999 00			
	24,164,001 00	23,077,966 25	1,086,034 75	14,621,812 72
70 Payments to the National Battlefields Commission for the purposes and subject to the provision of an act respecting the National Battlefields at Quebec.....	400,000 00	400,000 00		300,018 89
Stat. Refunds of amounts credited to revenue in previous years.....	219 74	219 74		12,438 42
	50,667,320 74	49,282,008 18	1,385,312 56	33,548,319 93
	432,443,905 85	426,593,568 68	5,850,337 17	350,654,455 50
Northern Canada Power Commission				
74b Reimbursement of the Northern Canada Power Commission in accordance with subsection 14(3) of the Northern Canada Power Commission Act for projects investigated pursuant to Section 13 of that Act and not proceeded with or undertaken.....	50,000 00	50,000 00		
Total.....	432,493,905 85	426,643,568 68	5,850,337 17	350,654,455 50

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
ADMINISTRATION.....	1971-72	9,242	2,957		1,774		8,059
	1970-71	8,171	2,431		1,071		6,811
INDIAN AND ESKIMO AFFAIRS.....	1971-72	261,631	2,609		10,919	12,281	282,222
	1970-71	222,029	2,567		9,637	13,254	242,353
NORTHERN DEVELOPMENT.....	1971-72	106,439	12,029		2,132	570	97,112
	1970-71	86,906	10,755	58	2,396	27	78,516
CONSERVATION.....	1971-72	49,282	45		4,213	3,046	56,496
	1970-71	33,548	81		3,561	1,089	38,117
Total department.....	1971-72	426,594	17,640		19,038	15,897	443,889
	1970-71	350,654	15,834	58	16,665	14,370	365,797
Northern Canada Power Commission.....	1971-72	50					50
	1970-71						
Grand total.....	1971-72	426,644	17,640		19,038	15,897	443,939
	1970-71	350,654	15,834	58	16,665	14,370	365,797

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Executive.....	606	747	1				607	747
Advisory services.....	5,759	5,375	15	4			5,774	5,379
Technical services.....	2,957	3,103	12	13			2,969	3,116
	9,322	9,225	28	17			9,350	9,242
		2,957						2,957
<i>Deduct: receipts credited to revenue....</i>								
<i>Add: services provided by other departments.....</i>	1,774	1,774					1,774	1,774
Total cost of program.....	11,096	8,042	28	17			11,124	8,059
INDIAN AND ESKIMO AFFAIRS PROGRAM								
Administration.....	13,011	14,381	588	631	619	657	14,218	15,669
Indian consultation and negotiation....	1,314	866			1,261	1,084	2,575	1,950
Education.....	98,302	98,109	17,396	17,465	3,840	4,517	119,538	120,091
Community affairs.....	19,237	14,878	40,852	40,797	50,049	54,202	110,138	109,877
Indian and Eskimo economic development.....	9,075	8,148	3,960	3,900	3,210	1,898	16,245	13,946
General.....	394	394					394	394
	141,333	136,776	62,796	62,793	58,979	62,358	263,108	261,927
<i>Less: receipts and revenues credited to the vote.....</i>			278	296			278	296
	141,333	136,776	62,518	62,497	58,979	62,358	262,830	261,631
<i>Deduct: receipts credited to revenue....</i>	2,972	2,609					2,972	2,609
<i>Add: services provided by other departments.....</i>	10,919	10,919					10,919	10,919
<i>accommodation provided by this department.....</i>	12,281	12,281					12,281	12,281
Total cost of program.....	161,561	157,367	62,518	62,497	58,979	62,358	283,058	282,222
NORTHERN DEVELOPMENT PROGRAM								
Territorial affairs.....	5,404	5,360	4,732	4,721	63,587	63,290	73,723	73,371
Northern co-ordination and planning..	1,221	1,121	18	17	380	371	1,619	1,509
Resource management and development.....	12,662	12,784	854	1,044	2,645	409	16,161	14,237
Northern roads and airstrips.....	3,922	3,773	14,264	13,582			18,186	17,355
General.....	54	54					54	54
	23,263	23,092	19,868	19,364	66,612	64,070	109,743	106,526
<i>Less: receipts and revenues credited to the vote.....</i>			147	87			147	87
	23,263	23,092	19,721	19,277	66,612	64,070	109,596	106,439
<i>Deduct: receipts credited to revenue....</i>	17,482	12,029					17,482	12,029
<i>Add: services provided by other departments.....</i>	2,132	2,132					2,132	2,132
<i>accommodation provided by this department.....</i>	570	570					570	570
Total cost of program.....	8,483	13,765	19,721	19,277	66,612	64,070	94,816	97,112
CONSERVATION PROGRAM								
Administration.....	4,539	4,241	19	417		15	4,558	4,673
National parks.....	21,943	22,048	15,824	15,568	76	61	37,843	37,677
Historic sites.....	5,553	5,488	8,321	7,093			13,874	12,581
	32,035	31,777	24,164	23,078	76	76	56,275	54,931
<i>Less: receipts and revenues credited to the vote.....</i>	5,608	5,649					5,608	5,649
	26,427	26,128	24,164	23,078	76	76	50,667	49,282
<i>Deduct: receipts credited to revenue....</i>	25	45					25	45
<i>Add: services provided by other departments.....</i>	4,213	4,213					4,213	4,213
<i>accommodation provided by this department.....</i>	3,046	3,046					3,046	3,046
Total cost of program.....	33,661	33,342	24,164	23,078	76	76	57,901	56,496

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Indian annuities and miscellaneous pensions.....	618	618	608
Grants to provide organizational and advisory assistance to the National Indian Brotherhood and regional and provincial Indian associations.....	325	320	505
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	334	334	291
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian Bands of British Columbia on a per-capita basis.....	100	100	100
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally.....	1,635	1,076	862
Grant to the Manitoba Indian Brotherhood for centennial celebration of the signing of peace treaties.....	40	40	
Contributions to Indian Associations and Indian Band members towards the cost of attending meetings for discussion of Indian policy.....	810	689	1,139
Contributions to band councils.....	3,328	3,756	1,937
Payments to Indians and Eskimos to assist in relocation.....	385	329	241
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos.....	25,257	26,952	17,815
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved of by the Governor in Council.....	5,450	5,360	5,401
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development.....	2,086	1,954	398
Payments for general assistance to Indians and Eskimos including payments in respect of social assistance to non-Indians residing on Indian reserves.....	22,443	20,797	19,830
Contributions to Eskimos towards the cost of attending meetings for the purpose of forming Eskimo Organizations.....	33	33	
	62,844	62,358	49,127
NORTHERN DEVELOPMENT PROGRAM			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	20	13	
Grant to the Government of the Yukon Territory for activities or portions thereof transferred to the administration of that government by the Government of Canada provided that the amount shown for this purpose may be increased or decreased subject to the approval of the Treasury Board.....	433	433	
Grant to the Arctic Institute of North America towards the publication of the Arctic Bibliography.....	30	30	30
Grants to universities and others for northern research and for northern scientific research expeditions.....	342	333	250
Northern mineral development assistance grants—To increase by \$2,000,000, the amount authorized to be expended for the purposes of Indian Affairs and Northern Development Vote 30 c, Appropriation Act No. 1, 1968.....	2,562	245	241
Grant of \$5,000 to the British Columbia and Yukon Chamber of Mines; \$5,000 to the Alberta and Northwest Chamber of Mines; \$7,500 to the Yukon Chamber of Mines; \$7,500 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits.....	25	25	30
Grants of \$2,500 to the Territories Accident Prevention Association; \$500 to the Yukon Accident Prevention Association; \$500 to the Northwest Territories Accident Prevention Association.....	3	3	3
Grants to prospectors in accordance with terms and conditions prescribed by the Governor in Council.....	60	52	43
Contributions to the Government of the Northwest Territories for hospital care of Indians and Eskimos.....	1,075	1,063	769
Contribution to the Government of the Yukon Territory for hospital care of Indians.....	100	79	81
Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos.....	58	3	
Contribution to the 1972 International Geographical Congress.....	8	8	
Contribution to the Government of the Northwest Territories to enable that government to make subsidies of up to \$1,000 on each low-cost house for which that government issues a first mortgage loan.....	4		
Contribution to the Government of the Yukon Territory to enable that government to make subsidies of up to \$1,000 on each low-cost house for which that government issues a first mortgage loan.....	20		7

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
NORTHERN DEVELOPMENT PROGRAM—Concluded			
Contribution to the Government of the Yukon Territory for special employment plan projects.....	100	48	
Contribution to the Government of the Northwest Territories for special employment plan projects.....	100	83	
Contribution in an amount equal to 50% of the expenditures by the Yukon Territorial Government for the development of campgrounds and picnic areas.....	15	15	23
Contribution in an amount equal to 50% of the expenditures by the Yukon Territorial Government for the operation of campgrounds and picnic areas.....	30	30	23
Contribution to the Canadian Association of Petroleum Geologists towards the cost of printing a study of the petroleum potential of Canada's sedimentary basins.....	10	10	
Contribution to the Government of the Yukon Territory for squatters removal and for clearance at Whiskey Flats in the Yukon.....	2	2	13
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement, payments in respect of amortization payments on outstanding loans for capital expenditures in the Northwest Territories, as provided in the agreement; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	52,059	52,059	28,682
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement; the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement; payments in respect of amortization payments on outstanding loans for capital expenditures in the Yukon Territory, as provided in the agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	9,526	9,506	5,742
Grant to the petroleum industry training school for the establishment of an oil well training course.....	30	30	
Expenditures from appropriations not required for 1971-72.....	66,612	64,070	14,274 50,211
CONSERVATION PROGRAM			
Grants in aid of the development of the International Peace Garden in Manitoba.....	15	15	15
Scholarships for the university training of students in outdoor recreation.....	18	18	18
Grant to the Canadian planning committee for the 1972 General Assembly of the International Union for Conservation of Nature and Natural Resources.....	25	25	
Grant to the University of Calgary to assist in defraying the costs of an International Conference on the Behaviour of Ungulates and its relation to management.....	6	6	
Grant to the National and Provincial Parks Association of Canada.....	10	10	10
Grant to the University of Western Ontario to assist in defraying expenses incurred by the conference on snowmobiles, trail-bikes and all terrain vehicles.....	2	2	
	76	76	43
Total.....	129,532	126,504	99,382

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Indian and Eskimo Affairs Program	Northern Development Program	Conservation Program	Total Department	Northern Canada Power Commission	Total
(1) Salaries and wages.....	7,963 7,798 <i>7,001</i>	44,294 45,933 <i>40,581</i>	6,407 6,192 <i>6,131</i>	20,879 20,067 <i>15,407</i>	79,543 79,990 <i>69,120</i>		79,543 79,990 <i>69,120</i>
(1) Other personnel costs.....	13 3 <i>3</i>	12,288 9,157 <i>6,465</i>	335 349 <i>504</i>	2,219 122 <i>110</i>	14,855 9,631 <i>7,082</i>		14,855 9,631 <i>7,082</i>
(2) Transportation and communications.....	639 606 <i>545</i>	6,602 7,084 <i>6,018</i>	771 861 <i>704</i>	1,214 1,638 <i>1,172</i>	9,226 10,189 <i>8,439</i>		9,226 10,189 <i>8,439</i>
(3) Information.....	27 14 <i>15</i>	612 398 <i>497</i>	221 207 <i>202</i>	389 277 <i>263</i>	1,249 896 <i>977</i>		1,249 896 <i>977</i>
(4) Professional and special services.....	274 322 <i>244</i>	68,275 63,887 <i>56,602</i>	2,784 2,664 <i>1,628</i>	1,909 1,719 <i>1,810</i>	73,242 68,592 <i>60,284</i>		73,242 68,592 <i>60,284</i>
(5) Rentals.....	62 10 <i>5</i>	335 352 <i>306</i>	4,434 4,886 <i>864</i>	2,349 2,437 <i>1,011</i>	7,180 7,685 <i>2,186</i>		7,180 7,685 <i>2,186</i>
(6) Purchased repair and upkeep.....	17 3 <i>3</i>	3,570 3,079 <i>3,820</i>	4,038 4,456 <i>5,548</i>	1,906 1,964 <i>1,636</i>	9,531 9,502 <i>11,007</i>		9,531 9,502 <i>11,007</i>
(7) Utilities, materials and supplies.....	296 440 <i>325</i>	13,508 12,288 <i>12,265</i>	4,276 3,675 <i>937</i>	2,569 2,915 <i>2,051</i>	20,649 19,318 <i>15,578</i>		20,649 19,318 <i>15,578</i>
(8) Construction and acquisition of land, buildings and equipment.....		49,371 52,080 <i>43,384</i>	18,690 18,087 <i>19,849</i>	20,803 20,499 <i>12,818</i>	88,864 90,666 <i>76,051</i>		88,864 90,666 <i>76,051</i>
(9) Construction and acquisition of machinery and equipment.....	28 17 <i>20</i>	2,406 3,105 <i>2,175</i>	877 841 <i>420</i>	1,283 2,579 <i>1,795</i>	4,594 6,542 <i>4,410</i>		4,594 6,542 <i>4,410</i>
(10) Grants, contributions and other transfer pay- ments.....		58,979 62,358 <i>49,128</i>	66,612 64,070 <i>50,211</i>	76 76 <i>43</i>	125,667 126,504 <i>99,382</i>		125,667 126,504 <i>99,382</i>
(12) All other expenditures.....	32 29 <i>10</i>	2,868 2,206 <i>1,465</i>	298 238 <i>332</i>	679 639 <i>470</i>	3,877 3,112 <i>2,277</i>	50 50	3,927 3,162 <i>2,277</i>
(1-12) Total.....	9,351 9,242 <i>8,171</i>	263,108 261,927 <i>222,706</i>	109,743 106,526 <i>87,330</i>	56,275 54,932 <i>38,586</i>	438,477 432,627 <i>356,793</i>	50 50	438,527 432,677 <i>356,793</i>
(13) Less: receipts and revenues credited to the vote..		278 296 <i>677</i>	147 87 <i>424</i>	5,608 5,650 <i>5,038</i>	6,033 6,033 <i>6,139</i>		6,033 6,033 <i>6,139</i>
Total net expenditures.....	9,351 9,242 <i>8,171</i>	262,830 261,631 <i>222,029</i>	109,596 106,439 <i>86,906</i>	50,667 49,282 <i>33,548</i>	432,444 426,594 <i>350,654</i>	50 50	432,494 426,644 <i>350,654</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Northern Canada Power Commis- sion	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	425,510	50	425,560
Statutory appropriations.....	1,083		1,083
Credited to appropriations..	6,033		6,033
Credited to revenue.....	17,640		17,640
Total receipts.....	450,266	50	450,316
OUTLAYS—			
Operating—			
Goods and services.....	200,870	50	200,920
Grants and contributions....	126,504		126,504
Capital—			
Department.....	105,252		105,252
Receipts credited to revenue ..	17,640		17,640
Total outlays.....	450,266	50	450,316
Net receipts or net outlays (—)..	nil	nil	nil

Revenues

	1971-72	1970-71
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	7,196,037 06	5,373,485 52
B Privileges, licences and permits	8,393,213 90	7,476,616 24
C Proceeds from sales.....	667,142 92	757,977 35
D Services and service fees.....	150,393 65	162,301 11
E Refunds of previous years' expenditure.....	499,993 06	890,855 05
F Miscellaneous.....	733,118 78	1,173,084 15
Total.....	\$17,639,899 37	\$15,834,319 42

Details

Non-Tax Revenue—

A	Return on investments: interest on loans to Northern Canada Power Commission \$2,949,178; interest on land and timber purchased for Indians \$11,688; revolving fund loan \$317,483; Eskimo loan \$5,711; Anvil Mining Corporation Limited \$5,533; Government of the Northwest Territories \$2,105,650; Yukon Territorial Government \$1,748,283; C A P \$6,061; F H Ross Associates \$5,792; small business loans N W T \$15,576; Y T \$25,035; sundries \$47	7,196,037
B	Privileges, licences and permits: rent of machinery and equipment \$6,306; coal leases \$3,546; coal royalties \$1,856; prospectors' licences \$5,888; placer mining fees \$12,146; export tax on gold \$1,156; Yukon quartz mining fees \$289,900; Yukon quartz mining royalties \$31,618; Canada mining fees \$143,901; Canada mining leases \$24,191; Canada mining royalties \$696,588; oil and gas exploratory licences \$5,819; oil and gas permit fees \$400,250; leases \$2,659,365; leases fees \$32,299; royalties \$322,231; transfer fees \$52,680; rental of land \$8,167; copies of documents \$1,304; registration of assignments \$1,088; timber permits \$6,484; quarrying permit fees \$45,796; water rentals \$13,143; quarrying leases \$2,039; timber berth rental fees \$4,398; registrar fees—land title act \$30,627; living accommodation \$1,021,116; rental of buildings \$26,824; timber berth dues \$7,332; Eskimo rental housing (MacKenzie) \$137,770; Eskimo rental housing (Arctic) \$346,573; Eskimo rental housing (General) \$74,875; oil and gas permit rentals \$1,632,116; public lands leases and fees \$2,387; territorial lands and leases fees \$100,100; land use fees—resource management \$31,073; sundries \$210,262..	8,393,214
C	Proceeds from sales: sales of handicrafts \$373,393; lunches \$138,331; rations \$52,149; fuel oil \$3,640; Eskimo resale housing \$2,583; sales—boat/canoe building \$10,187; livestock \$37,047; lumber and fuel wood \$1,114; sale of maps \$8,167; sale of land—provinces \$3,027; sale of mineral claim sheets \$3,329; sales—land territories \$8,591; sales—miscellaneous prints and publications \$1,723; sundries \$23,862.....	667,143
D	Services and service fees: ferry services \$7,817; utilities \$131,483; sundries \$11,093.....	150,393
E	Refunds of previous years' expenditure.....	499,993
F	Miscellaneous: farm debts including seed \$2,079; fish nets \$2,970; fur, grubstake, rifle, trapping \$6,577; handicrafts raw material \$11,735; road subsidies \$43,619; oil and gas forfeitures \$476,060; forfeiture of guarantee deposits \$4,212; fines \$1,519; grants from provinces \$14,093; sundries \$170,255.....	733,119
Total.....		\$17,639,899

Appendix 1

National and Historic Parks Branch
Working Capital Revolving Stores Account

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
	\$	\$
ASSETS		
Accounts receivable.....	55,604	20,421
Inventory..... \$ 637,509		
Less: obsolescent and excess material authorized for disposal..... 5,739		
	631,770	565,105
Net inventory shortage (including disposal of obsolete and surplus material through Crown Assets Disposal Corporation).....	28,080	18,593
	715,454	604,119
LIABILITIES		
Accounts payable.....	196,995	131,606
Equity of Canada—Working capital ad- vance not to exceed \$1,000,000.....	518,459	472,513
	715,454	604,119

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
	\$	\$
Sales	2,314,647	1,905,079
Cost of sales		
Inventory—beginning of year.....	565,105	545,396
Purchases.....	2,390,799	1,941,753
	2,955,904	2,487,149
Inventory—end of year.....	631,770	565,105
	2,324,134	1,922,044
Net loss for the year.....	9,487	16,965

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
	\$	\$
Balance inventory—beginning of year.....	565,105	545,396
Increase in inventory during year.....	66,665	19,709
Net loss for the year—disposal of obsolescent and excess material and inventory discrepancies	—9,487	—16,965
Portion of net loss from previous year not recovered from parliamentary appropriation ..	—18,593	—1,628
	603,690	546,512
Amount to be recovered from 1972-73 appro- priation.....	28,080	18,593
Balance inventory—end of year.....	631,770	565,105

Appendix 2

Eskimo Loan Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
	\$	\$
Opening balance, April 1, 1971.....	491,828	477,741
Loans granted during 1971-72.....	205,059	80,833
	696,887	558,574
Loan repayments during 1971-72 \$124,566		
Loans written off during 1971-72 3,688		
	128,254	66,746
	568,633	491,828

NOTE:—Interest receivable on loans as at March 31, 1972 amounting to \$135,098 is not included in this statement but is reflected in the departmental statement of accounts receivable. Interest of \$5,711 received during the year is reported in the departmental statement of revenue. The balance of the fund includes unidentified remittances of \$448.

Appendix 3

Territorial Affairs Branch

Northwest Territories Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1972

	\$
ASSETS	
Loans outstanding as at March 31, 1972.....	259,417
LIABILITIES	
Northwest Territories small business loans account as at March 31, 1972.....	259,417

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

	\$
Loans granted during 1971-72.....	281,058
Less—Loan repayments during 1971-72.....	21,641
Loans outstanding at end of year.....	259,417

NOTE:—Interest received on loans outstanding as at March 31, 1972 amounted to \$14,805, to date \$15,576, which was transferred to the Department of Finance during the year.

Appendix 4
Territorial Affairs Branch
Yukon Territory Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1972

	\$
ASSETS	
Loans outstanding as at March 31, 1972.....	255,373
LIABILITIES	
Yukon Territory small business loans account as at March 31, 1972.....	255,373

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

	\$
Loans granted during 1971-72.....	276,400
Less—Loan repayment during 1971-72.....	21,027
Loans outstanding at end of year.....	255,373

NOTE:—Interest received on loans outstanding as at March 31, 1972 amounted to \$24,266, to date \$25,035 which was transferred to the Department of Finance during the year.

Appendix 5
Indian Economic Development Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
	\$	\$
Loans outstanding at beginning of year.....	6,166,879	4,154,130
Add: Loans granted during year.....	1,988,115	2,748,060
	8,154,994	6,902,190
Less: Loan repayments during year.....	1,798,643	735,311
Loans outstanding at end of year.....	6,356,351	6,166,879

NOTE:—Repayments were in arrears on 962 loans representing outstanding principal of \$1,480,018. Nine loans amounting to \$19,517 consisting of \$13,795 principal and \$5,722 interest were written off during the year and are included with repayments. Interest receivable on loans at March 31, 1972 amounting to \$304,672 is not included but is reflected in the departmental statement of accounts receivable.

Appendix 6
Indian Off-Reserve Housing Loan Account
Working Capital Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for preceding year)

	1972	1971
	\$	\$
Loans outstanding at beginning of year.....	3,770,551	2,747,711
Add: Loans granted during year.....	1,649,657	1,310,404
	5,420,208	4,058,115
Less: Loan repayments during year.....	443,605	287,564
Loans outstanding at end of year.....	4,976,603	3,770,551

NOTE:—Repayments of \$443,605 consisted of \$359,689 loan instalments forgiven, \$69,580 repaid in cash and \$14,336 reimbursement for four debt deletions.

Appendix 7
Indian Special Accounts

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
	\$	\$
Balance at beginning of year.....	466,823	427,759
Receipts—		
Fur projects.....	22,487	30,462
Handicrafts.....	6,122	15,776
Absent or missing heirs.....	1,788	2,203
Indian soldier settlement.....	397	393
Canusa.....		1,873
Suspense, rental.....		1,063,206
	30,794	1,113,913
Disbursements—		
Fur projects.....	29,338	24,511
Handicrafts.....	24,912	8,357
Absent or missing heirs.....	1,315	3,974
Indian soldier settlement.....	397	393
Canusa.....		8,780
Suspense, rental.....	407,037	1,028,834
	462,999	1,074,849
Balance at end of year.....	34,618	466,823

Appendix 8

Indian Bands Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR
THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
	\$	\$
CAPITAL ACCOUNTS		
Balance at beginning of year.....	25,109,679	26,298,282
RECEIPTS—		
Dues and royalties		
Timber dues.....	759,605	814,376
Gravel dues.....	336,619	304,624
Oil royalties.....	3,856,054	3,702,321
Oil bonuses.....	791,315	379,104
Other.....	31,723	3,082
Sales		
Land.....	112,758	430,133
Miscellaneous		
Band loans.....	33,250	36,106
Shares of transferred members.....	45,737	28,515
Miscellaneous.....	168,956	191,655
	6,136,017	5,889,896
DISBURSEMENTS—		
Engineering and construction		
Housing.....	1,953,486	2,283,880
Roads and bridges.....	378,885	383,320
Water systems.....	205,161	225,276
Sanitation.....	6,866	29,345
Electrification.....	139,395	95,063
Band owned buildings.....	634,597	542,603
Other.....	504,647	340,472
Band enterprises		
Agriculture.....	632,717	580,547
Forestry.....	235,158	162,452
Tourist development.....	511,695	82,891
Band fund distribution		
Per capita cash distribution.....	1,027,411	1,212,456
Enfranchisement.....	52,424	113,453
Other.....	3,975	208,433
Shares of transferred members.....	73,131	44,815
Miscellaneous.....	545,713	773,493
	6,905,261	7,078,499
Balance Capital Accounts, March 31, 1972	24,340,435	25,109,679
REVENUE ACCOUNTS		
Balance, March 31, 1972.....	5,873,032	5,366,852
RECEIPTS—		
Sales		
Land.....	1,334	13,713
Other.....	1,243	65,134
Band enterprises		
Agriculture.....	240,545	173,302
Forestry.....	13,054	43,442
Leasing—oil.....	803,727	1,014,774
Leasing—other.....	2,752,212	2,727,729
Fishing and hunting.....	20,206	31,723
Government interest.....	1,964,304	2,723,201
Contributions		
Road subsidy.....	18,507	4,160
Grants.....	2,485	
Miscellaneous		
Housing.....	1,338	5,233
Agricultural assistance to individuals.....	42,492	50,053
Band loans.....	7,173	15,872
Water system.....	13,159	4,810
Service charges.....	3,141	15,526
Shares of transferred members.....	16,121	6,467
Miscellaneous.....	435,277	331,291
	6,336,318	7,226,430

DISBURSEMENTS—

Social programs		
Community services.....	27,002	19,531
Recreation.....	31,137	23,862
Church, rectory, cemeteries.....	13,602	5,530
Other welfare services.....	30,251	45,890
Engineering and construction		
Housing.....	135,677	245,546
Roads and bridges.....	46,019	184,367
Water systems.....	44,190	41,071
Sanitation.....	12,359	26,122
Electrification.....	15,711	18,485
Band owned buildings.....	32,399	86,402
Other.....	16,552	44,285
Administration		
General.....	121,147	260,468
Office services.....	27,857	71,470
Administration facilities.....	56,966	49,440
Municipal services.....	7,935	9,810
Protection services.....	32,000	54,802
Band enterprises		
Agriculture.....	390,114	382,077
Forestry.....	22,155	32,121
Tourist development.....	20,641	32,829
Band fund distribution		
Pensions.....	11,145	20,775
Per capita cash distribution.....	294,218	384,697
Enfranchisement.....	11,490	21,461
Shares of transferred members.....	22,890	12,292
Other.....	746	15,629
Budget transfers under Section 69	5,033,413	4,416,982
Miscellaneous.....	155,829	214,306
	6,613,445	6,720,250
Balance, Revenue Accounts, March 31, 1972.....	5,595,905	5,873,032

SECTION 10

**1971-72
PUBLIC ACCOUNTS**

Industry, Trade and Commerce

**Department
Statistics Canada
Standards Council of Canada**

CONTENTS

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INDUSTRY, TRADE AND COMMERCE

Department

Objectives

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services.
- To achieve sustained and orderly growth of tourism to and within Canada.
- To provide assistance in the storage of Canadian grain.
- To present an image of Canada that accurately portrays Canada's industrial, cultural and social development, through participation in category I World Exhibitions.

Statistics Canada

Objective

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

Standards Council of Canada

Objective

- To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Appropriations and Expenditures

Vote			1971-72	1971-72	Unexpended	1970-71
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
Department						
TRADE-INDUSTRIAL PROGRAM						
1	Operating expenditures.....	\$ 37,805,000 00				
	1b.....	925,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	17,745 00				
			38,747,745 00	37,700,051 26	1,047,693 74	38,246,667 29
5	Textile and Clothing Board—Operating expenditures.....		188,000 00	150,126 86	37,873 14	
10	The grants listed in the Estimates, contributions and to increase to \$110,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....					
		\$104,395,000 00				
	10a To authorize the transfer of \$2,299,999 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00				
	10b To extend the purposes of Industry, Trade and Commerce Vote 10, Appropriation Act No. 3, 1971 to increase from \$150,000,000 to \$200,000,000 the commitments during the current and subsequent fiscal years to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability.....	1 00				
	Transfer from Vote 35.....	2,299,999 00				
			106,695,001 00	93,174,892 42	13,520,108 58	75,269,150 83
11a	To extend the purposes of Industry Vote 30c, Appropriation Act No. 1, 1968					
	(a) to include in the category eligible for the provision of insurance thereunder on the loans therein described, a manufacturer in Canada who					
	(i) requires such loan in order to adjust to changes in conditions affecting his access to foreign markets which are attributable to the imposition by a country other than Canada of a temporary import surtax or to the taking by such country of other actions having a like effect, and					
	(ii) is unable to obtain sufficient financing on reasonable terms without the insurance;					
	(b) to increase the aggregate amount of insurance that may be provided thereunder from \$100 million to \$250 million and to extend the date before which loans as described therein must have been made in order to be eligible for such insurance from January 1, 1973 to January 1, 1976; and					
	(c) to authorize the General Adjustment Assistance Board, in the current and subsequent fiscal years and in accordance with terms and conditions approved by the Governor in Council,					
	(i) in respect of any loan to a person described in the said Vote previously made or insured by the Board under the General Adjustment Assistance Program, and					

Appropriations and Expenditures—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
(ii) for the purpose of protecting the Crown's interest in the assets securing the said loan; to insure, up to such portion of the \$250 million aggregate amount referred to in paragraph (b) as may be determined by the Treasury Board, the full amount of any additional loan made by a private lender described in the Vote to the said person, or to any trustee or receiver authorized by law to carry on the business of the said person.....	1 00	1 00		
Stat. Payments pursuant to Vote 11a.....	7,803,777 66	7,803,777 66		
Stat. Minister of Industry, Trade and Commerce—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Pensions to former locally-engaged employees of offices abroad.....	647 55	647 55		641 23
Stat. General incentives to industry for the expansion of scientific research and development in Canada.....	31,278,401 94	31,278,401 94		30,114,278 53
Stat. Payment of administering expenses pursuant to section 5 of the Employment Support Act.....	84,369 61	84,369 61		
Stat. Payment of grants pursuant to section 4 of the Employment Support Act.....	11,068,163 40	11,068,163 40		
	195,883,107 08	181,277,431 62	14,605,675 46	143,647,737 80
TOURISM PROGRAM				
25 Operating expenditures and the grant listed in the Estimates.....	\$ 11,346,000 00			
25a Operating expenditures and contributions.....	780,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	2,535 00			
	12,128,535 00	11,603,303 43	525,231 57	11,160,975 58
GRAINS PROGRAM				
Stat. Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	86,135,020 39	86,135,020 39		35,264,040 04
Stat. Payments in accordance with the Prairie Grain Provisional Payments Act.....	21,039 47	21,039 47		62,657 55
27a Interest payments in accordance with terms and conditions approved by the Governor in Council in respect of carrying charges payable for the 1970-71 crop year pursuant to the Temporary Wheat Reserves Act.....	2,660,000 00	2,658,999 04	1,000 96	
28b To reimburse the Canadian Wheat Board for losses incurred on operations under the Canadian Wheat Board Act in respect of the Barley Pool Account for the crop year that commenced on the first day of August, 1970 and ended on the 31st day of July, 1971.....	11,213,470 00	11,210,107 07	3,362 93	10,007,346 51
29b Payments in 1972-73 fiscal year, in accordance with regulations prescribed by the Governor in Council,				
(a) to producers to whom permit books for the 1971-72 crop year have been issued under the Canadian Wheat Board Act, not exceeding in the case of each such producer that proportion of the product obtained by multiplying the number of bushels of wheat produced in the designated area as defined in the Canadian Wheat Board Act and sold for human consumption in Canada in 1972 by \$1.04½, that				
(i) the number of eligible acres of that producer, as prescribed by regulations of the Governor in Council, on exceeding 640 acres is of				
(ii) the aggregate number of such eligible acres of all producers in the designated area, and				

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
(b) to eligible producers of wheat in Canada outside the designated area, as defined by regulations prescribed by the Governor in Council, not exceeding in the case of each such eligible producer that portion of the product obtained by multiplying the number of bushels of wheat produced and sold by such producers for human consumption in Canada in 1972 by \$1.04½ that				
(i) the number of bushels of wheat not exceeding 500 produced and sold by him for human consumption in Canada or under the marketing plan of the Ontario Wheat Producers Marketing Board				
(A) in 1972, or				
(B) if none in 1972 one-third of that so produced and sold by him in three preceding years				
is of				
(ii) the aggregate of the number of bushels produced and sold by all such eligible producers in 1972 for human consumption in Canada, except that advance payments may be made in accordance with the said regulations on the basis of the relevant 1971 information.....	68,000,000 00		*68,000,000 00	
Expenditures from appropriations not required for 1971-72..	168,029,529 86	100,025,165 97	68,004,363 89	8,287,514 95 53,621,559 05
WORLD EXHIBITION PROGRAM				
30 Program expenditures and contributions.....	242,000 00	126,709 83	115,290 17	2,947,905 74
	376,283,171 94	293,032,610 85	83,250,561 09	211,378,178 17
Statistics Canada				
35 Program expenditures and contributions.....	\$ 72,241,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	216,225 00			
	72,457,225 00			
Less transfer to Vote 10.....	2,299,999 00			
	70,157,226 00	69,175,657 54	981,568 46	39,035,667 71
Stat. Refunds of amounts credited to revenue in previous years..	9,530 22	9,530 22		
	70,166,756 22	69,185,187 76	981,568 46	39,035 667 71
Standards Council of Canada				
40 Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for general purposes of Section 5 of the Act.....	481,500 00	481,500 00		155,000 00
Total.....	446,931,428 16	362,699,298 61	84,232,129 55	250,568,845 88

*Available for expenditure in 1972-73.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
TRADE-INDUSTRIAL.....	1971-72	181,278		7,119		188,397
	1970-71	143,648		5,982		149,630
TOURISM.....	1971-72	11,603		2,351		13,954
	1970-71	11,161		2,327		13,488
GRAINS.....	1971-72	100,025				100,025
	1970-71	53,621				53,621
WORLD EXHIBITIONS.....	1971-72	127		14		141
	1970-71	2,948		78		3,026
Total department.....	1971-72	293,033		9,484		302,517
	1970-71	211,378		8,387		219,765
Statistics Canada.....	1971-72	69,185	116	10,877		79,946
	1970-71	39,036	113	8,123		47,046
Standards Council of Canada.....	1971-72	481				481
	1970-71	155				155
Grand total.....	1971-72	362,699	116	20,361		382,944
	1970-71	250,569	113	16,510		266,966

NOTE: Revenues of \$25,781, for the department, cannot be allocated to particular programs.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
TRADE-INDUSTRIAL PROGRAM								
Domestic-International environment..	6,513	5,887			11,435	11,406	17,948	17,293
Product innovation.....	4,441	4,310			101,952	108,430	106,393	112,740
Production efficiency.....	4,317	3,662			30,503	18,949	34,820	22,611
Market development.....	18,285	18,088	103	206	12,955	4,540	31,343	22,834
Administration.....	5,295	5,661	83	138	1	1	5,379	5,800
	38,851	37,608	186	344	156,846	143,326	195,883	181,278
Add: services provided by other departments.....	7,119	7,119					7,119	7,119
Total cost of program.....	45,970	44,727	186	344	156,846	143,326	203,002	188,397
TOURISM PROGRAM								
Travel industry development.....	567	567	1	1	830	323	1,398	891
Travel marketing.....	10,536	10,458	52	115			10,588	10,573
Administration.....	143	139					143	139
	11,246	11,164	53	116	830	323	12,129	11,603

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department—Concluded								
TOURISM PROGRAM—Concluded								
Add: services provided by other departments.....	2,351	2,351					2,351	2,351
Total cost of program.....	13,597	13,515	53	116	830	323	14,480	13,954
GRAINS PROGRAM								
Wheat carrying costs.....					85,302	85,302	85,302	85,302
Advance grain payments.....					3,513	3,513	3,513	3,513
Deficits on pool accounts.....					11,214	11,210	11,214	11,210
Contributions to price of domestically consumed wheat.....					68,000		68,000	
Total cost of program.....					168,029	100,025	168,029	100,025
WORLD EXHIBITIONS PROGRAM								
Osaka 70.....		20	50				50	20
Future world exhibitions.....	64	45			3	3	67	48
Expo 67.....	125	59					125	59
	189	124	50		3	3	242	127
Add: services provided by other departments.....	14	14					14	14
Total cost of program.....	203	138	50		3	3	256	141
Statistics Canada								
Economic accounts.....	2,895	2,885	18	21			2,913	2,906
Economic statistics.....	16,316	15,931	67	66			16,383	15,997
Financial statistics.....	3,492	3,634	10	18			3,502	3,652
Socio-economic statistics.....	6,982	7,120	41	63			7,023	7,183
Census.....	32,516	30,715	221	727			32,737	31,442
Co-ordination integration and development.....	3,161	3,508	20	52			3,181	3,560
Administration.....	4,289	4,182	121	248	18	15	4,428	4,445
	69,651	67,975	498	1,195	18	15	70,167	69,185
Deduct: receipts credited to revenue..	80	116					80	116
Add: services provided by other departments.....	10,877	10,877					10,877	10,877
Total cost of program.....	80,448	78,736	498	1,195	18	15	80,964	79,946
Standards Council of Canada								
National standardization.....					421	421	421	421
International standardization.....					60	60	60	60
Total cost of program.....					481	481	481	481

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
TRADE-INDUSTRIAL PROGRAM			
GRANTS			
<i>Domestic—International Environment</i>			
Grants to industrial research associations and provincial research organizations to promote research, development and related scientific activities.....	34		
Grants to universities to assist in establishing and maintaining industrial research institutes.....	96	67	83
Grants to assist in establishing centres of excellence in specific fields of technology.....	94	90	38
Grants and scholarships to assist the up-grading of technological capability in the food industry.....	15	15	10
Payment of grants pursuant to section 4 of the Employment Support Act.....	11,068	11,068	
	11,307	11,240	131
<i>Product Innovation</i>			
Grants to industrial research associations and provincial research organizations to promote research development and related scientific activities.....	67		35
Grants to universities to assist in establishing and maintaining industrial research institutes.....	192	109	83
Grants to assist in establishing centres of excellence in specific fields of technology.....	188	109	38
Grants to promote improvements in the manufacture of rapeseed products.....	200	200	200
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada.....	58	35	45
	705	453	401
<i>Production Efficiency</i>			
Grants to industrial research associations and provincial research organizations to promote research development and related scientific activities.....	34		
Grants, scholarships, bursaries and awards to promote industrial design.....	300	282	250
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada.....	59	11	39
Grants to universities to assist in establishing and maintaining industrial research institutes.....	97	69	
Grants to assist in establishing centres of excellence in specific fields of technology.....	93	90	
	583	452	289
<i>Market Development</i>			
Grants, scholarships, bursaries and awards to promote industrial design.....	13	13	
<i>Administration</i>			
Pension to Thomas Davis, West Indies (Jamaican £258).....	1	1	1
CONTRIBUTIONS			
<i>Domestic—International Environment</i>			
Fees for membership in international organizations:			
International Customs Tariffs Bureau.....	15	14	12
International Wheat Council.....	35	38	33
International Sugar Agreement.....	51	54	48
International Coffee Organization.....	21	20	20
International Cocoa Agreement.....	6		
Contribution to the Footwear Bureau of Canada.....	25	25	
Interest payments <i>re</i> carrying charges payable under temporary Wheat Reserves Act.....	1,300	1,272	
	1,453	1,423	113
<i>Product Innovation</i>			
To assist Canadian manufacturing industry in financing the cost of industrial design projects.....	400	379	42
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board (total commitments to \$110,000,000 for the foregoing purposes during the current and subsequent fiscal years).....	27,580	27,428	13,055
General incentives to industry for the expansion of scientific research and development in Canada.....	31,278	31,278	30,114
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability			
a) by supporting selected development programs,			
b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and			
c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials (total commitments of \$200,000,000 for the foregoing purposes during the current and subsequent fiscal years).....	48,800	48,800	45,187

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
CONTRIBUTION—Concluded			
Contribution to Fashion Canada 1971.....	60	60	
Contribution to the Council of the Forest Industries of British Columbia on a cost-shared basis with the Provincial Government of British Columbia and the Council for the purpose of establishing a Co-operative Overseas Market Development Program to increase the demand of British Columbia's softwood plywood in Britain and Continental Europe.....	375	341	
Contribution to the Needle Trade Management Association of Ontario.....	3	3	
Contribution to Bio-Research Laboratories Limited.....	10	10	
	108,506	108,299	88,398
Product Innovation			
To assist manufacturers in Canada who have applied for government-insured or direct loans under the Adjustment Assistance Program related to the Kennedy Round agreements, subject to terms and conditions prescribed by the Governor in Council, by paying not more than one-half of the cost of technical and professional services obtained by such manufacturers for the purpose of developing proposals in order to obtain assistance under the program.....	225	210	2
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council.....	13,800	10,237	13,711
To assist manufacturing and processing industries in undertaking productivity feasibility studies.....	300	244	
Contribution to the Apparel Manufacturer's Council of Canada.....	17	17	32
Contribution to Fashion Institute of Manitoba.....	15	15	
Contribution to the Canadian Textiles Institute.....	3	3	3
Payments of GAAP Insurance Losses.....	7,804	7,804	
	22,164	18,530	13,748
Market Development			
Contribution to the Canada Grains Council.....	50	50	69
Fees for membership in international organizations:			
International Tin Council.....	5	4	5
International Rubber Study Group.....	3	2	2
International Lead and Zinc Study Group.....	5	3	4
To provide assistance to promote the use of Canadian building materials and equipment in Continental Europe.....	30	24	517
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of wheat on credit to developing countries.....	11,119	2,291	1,599
Contributions to develop and sustain an increment in exports of Canadian goods and services.....	250		
Contributions to increase Canadian industrial participation in capital projects abroad.....	425	414	
Contribution to the Canadian Committee for Pacific Basin Economic Co-operation to assist in defraying the costs of the fourth general meeting of the Pacific Basin Economic Co-operation Council.....	50	23	
Contribution to the Manitoba Power Conference EHV—DC to assist in defraying expenses of the international conference to be held at Winnipeg Manitoba from June 7—10 1971..	15	11	
Contribution to the Canadian Gas Association.....	1	1	
Contribution to the World Consultation on the Use of Wood in Housing (with emphasis on the needs of developing countries).....	95	92	
Program for Export Market Development—Incentive for incoming foreign buyers.....	66		107
Expenditures from appropriations not required for 1971-72.....	12,114	2,915	2,303
	156,846	143,326	105,384
TOURISM PROGRAM			
GRANTS			
Travel Industry Development			
Grant to the Travel Industry Association of Canada.....	50	50	50
CONTRIBUTIONS			
Travel Industry Development			
Contributions to assist provinces, or organizations designated by the provinces, in undertaking tourist area development projects involving intensive labour content, by contributing not more than seventy-five per cent of the amount expended for each project.....	780	273	
	830	323	50

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
GRAINS PROGRAM			
<i>Wheat carrying costs</i>			
Payment of carrying costs of temporary wheat reserves.....	82,622	82,622	23,650
Interest payments in accordance with terms and conditions approved by the Governor in Council in respect of carrying charges payable for the 1970-71 crop year pursuant to the Temporary Wheat Reserves Act.....	2,660	2,659	
Payments in accordance with the Prairie Grain Provisional Payments Act.....	21	21	63
Contribution to the Barley Pool.....	11,213	11,210	10,007
Contributions to the Dual Price Wheat.....	68,000		
	164,516	96,512	33,720
<i>Advance grain payments</i>			
Payments in connection with the Prairie Grain Advance Payment Act.....	3,513	3,513	11,614
Expenditures from appropriations not required for 1971-72.....			8,287
	168,029	100,025	53,621
WORLD EXHIBITIONS PROGRAM			
CONTRIBUTIONS			
<i>Future world exhibitions</i>			
Canada's fee for membership in the Bureau of International Exhibitions.....	3	3	
Total department.....	325,708	243,677	159,055
Statistics Canada			
CONTRIBUTIONS			
<i>Administration</i>			
Canada's fee for membership in the Inter-American Statistical Institute.....	12	11	11
Contribution to the Customs Co-operation Council.....	5	2	
Contribution to the International Association for Research in Income and Wealth.....	1	1	
Contribution to the International Statistical Institute.....		1	
	18	15	11
Standards Council of Canada			
GRANTS			
Payments to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act.....	481	481	155
Grand total.....	326,207	244,173	159,221

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade— Industrial Program	Tourism Program	Grains Program	World Exhibitions Program	Total Department	Statistics Canada	Standards Council of Canada	Total
(1) Salaries and wages.....	25,848 24,902 <i>24,564</i>	2,841 2,506 <i>2,368</i>		63 41 <i>189</i>	28,752 27,449 <i>27,121</i>	41,788 41,190 <i>29,848</i>		70,540 68,639 <i>56,969</i>
(1) Other personnel costs.....	1,897 1,451 <i>1,858</i>	457 381 <i>371</i>		<i>58</i>	2,354 1,832 <i>2,287</i>	65 47 <i>9</i>		2,419 1,879 <i>2,296</i>
(2) Transportation and communications.....	4,100 4,097 <i>3,666</i>	730 810 <i>914</i>		5 11 <i>439</i>	4,835 4,918 <i>5,019</i>	3,996 3,479 <i>1,391</i>		8,831 8,397 <i>6,410</i>
(3) Information.....	1,196 1,277 <i>741</i>	5,212 5,306 <i>5,019</i>		3 3 <i>127</i>	6,408 6,586 <i>5,887</i>	1,778 1,804 <i>800</i>		8,186 8,390 <i>6,687</i>
(4) Professional and special services.....	4,811 4,927 <i>4,321</i>	1,393 1,634 <i>1,361</i>		141 68 <i>1,349</i>	6,345 6,629 <i>7,031</i>	17,414 16,401 <i>2,132</i>		23,759 23,030 <i>9,163</i>
(5) Rentals.....	36 55 <i>998</i>	260 168 <i>481</i>		<i>82</i>	296 223 <i>1,561</i>	2,708 2,601 <i>1,398</i>		3,004 2,824 <i>2,959</i>
(6) Purchased repair and upkeep.....	53 26 <i>265</i>	16 14 <i>48</i>		<i>78</i>	69 40 <i>391</i>	67 81 <i>71</i>		136 121 <i>462</i>
(7) Utilities, materials and supplies.....	733 813 <i>1,144</i>	315 326 <i>445</i>		1 <i>329</i>	1,048 1,140 <i>1,918</i>	1,823 2,360 <i>2,933</i>		2,871 3,500 <i>4,851</i>
(8) Construction and acquisition of land, buildings and equipment.....				30 <i>221</i>	30 <i>374</i>			30 <i>374</i>
(9) Construction and acquisition of ma- chinery and equipment.....	186 344 <i>510</i>	53 116 <i>57</i>		<i>13</i>	239 460 <i>580</i>	498 1,194 <i>441</i>		737 1,654 <i>1,021</i>
(10) Grants, contributions and other transfer payments.....	156,846 143,326 <i>105,384</i>	830 323 <i>50</i>	168,029 100,025 <i>53,621</i>	3 3	325,708 243,677 <i>159,055</i>	18 15 <i>11</i>	481 481 <i>155</i>	326,207 244,173 <i>159,221</i>
(12) All other expenditures.....	177 60 <i>44</i>	22 19 <i>47</i>		<i>63</i>	199 79 <i>154</i>	12 13 <i>2</i>		211 92 <i>156</i>
Total net expenditures.....	195,883 181,278 <i>143,648</i>	12,129 11,603 <i>11,161</i>	168,029 100,025 <i>53,621</i>	242 127 <i>2,948</i>	376,283 293,033 <i>211,378</i>	70,167 69,185 <i>39,036</i>	481 481 <i>155</i>	446,931 362,699 <i>250,569</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Statistics Canada	Standards Council of Canada	Total
RECEIPTS—				
Operating—				
Annual appropriations.....	239,875	69,176	481,500	790,551
Statutory appropriations.....	136,408	9		136,417
Credited to appropriations.....		2,637		2,637
Credited to revenue.....	1,347	116		1,463
Capital—				
Interest receipts.....	24,434			24,434
Loan repayments.....	46,450			46,450
Total receipts.....	448,514	71,938	481,500	1,001,952
OUTLAYS—				
Operating—				
Goods and services.....	49,682	70,255		119,937
Grants and contributions.....	221,678	15	481,500	703,193
Subsidy and deficit payments.....	21,672			21,672
Capital—				
Department.....		1,194		1,194
Equity capital.....				
Loans.....	155,069			155,069
Receipts credited to revenue.....		116		116
Total outlays.....	448,101	71,580	481,500	1,001,181
Net receipts or net outlays (—).....	413	358	nil	771

Revenues

	1971-72	1970-71
Department Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	24,434,467 94	16,376,753 25
Privileges, licences and permits.....		59,715 63
B Refunds of previous years' expenditure.....	974,925 77	2,266,659 06
C Premium, discount and exchange.....	539 18	
D Miscellaneous.....	371,387 38	251,294 87
	<u>\$25,781,320 27</u>	<u>\$18,954,422 81</u>

Details

	1971-72	
Non-Tax Revenue—		
A Return on investments:		
Interest on loans to the Export Development Corporation; Canadian \$18,111,083, United States \$3,915,078.....	22,026,161	
Sundries.....	<u>2,408,307</u>	24,434,468
B Refunds of previous years' expenditure:		
Assistance vote repayments....	487,453	
Sundries.....	<u>487,473</u>	974,926
C Premium, discount and exchange		539
D Miscellaneous:		
Fines—Export and Import Permits Act.....	200	
Sundries.....	<u>371,187</u>	371,387
		<u>\$ 25,781,320</u>

	1971-72	1970-71
Statistics Canada Comparative Summary		
Non-Tax Revenue—		
A Services and service fees.....	80,733 08	71,408 14
B Refunds of previous years' expenditure.....	30,316 26	31,166 22
C Miscellaneous.....	5,506 45	10,800 91
Total.....	<u>\$ 116,555 79</u>	<u>\$ 113,375 27</u>

Details

	1971-72
Non-Tax Revenue—	
A Services and service fees: use of computer \$1,565; special tabulations \$31,992; sundries \$47,176.....	80,733
B Refunds of previous years' expenditure.....	30,316
C Miscellaneous.....	<u>5,507</u>
Total.....	<u>\$ 116,556</u>

NOTE—Statistics Canada distributes SC publications directly and collects the revenue from these sales on behalf of Information Canada in whose revenue account the funds are deposited. This total was \$158,616 in 1971-72 and \$205,944 in 1970-71.

Appendix

Statistics Canada Revolving Fund

(Authorized by Industry, Trade and Commerce Vote L82B,
Appropriation Act No. 1, 1969, 1968-69, c. 23)

AUDITOR GENERAL OF CANADA
Ottawa, July 21, 1972

THE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA

Sir,

I have examined the balance sheet of Statistics Canada Revolving Fund as at March 31, 1972 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

	1972	1971
ASSETS		
Deposit with the Receiver General.....	\$428,874	\$ 27,031
Accounts receivable.....	162,041	185,797
	<u>\$590,915</u>	<u>\$212,828</u>
LIABILITIES		
Advance payments on work in hand.....	\$344,922	\$ 80,481
Accounts payable.....	245,943	131,741
Due to Canada Surplus per Statement of Operations.....	50	606
Advances from Canada as working capital (authorized \$250,000).....		
	<u>\$590,915</u>	<u>\$212,828</u>

Certified Correct:
W. C. MACIVER
Director, Financial and Administrative Services

Approved:
SYLVIA OSTRY
Chief Statistician of Canada

I have examined the above balance sheet and the related statement of operations and I have reported thereon under date of July 21, 1972 to the Minister of Industry, Trade and Commerce.

A. M. HENDERSON
Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Recoveries in respect of special statistical services performed for government departments and agencies, and others.....	\$2,271,671	\$1,305,969
EXPENSE		
Salaries and wages.....	\$1,482,466	\$ 951,526
Enumerators.....	348,400	49,853
Professional services.....	197,513	102,453
Travel.....	120,085	116,165
Office supplies.....	39,093	22,510
Printing.....	36,718	21,230
Telephone and telegraph.....	33,758	26,052
Other.....	13,588	15,574
	<u>\$2,271,621</u>	<u>\$1,305,363</u>
Surplus to be transferred to revenue of Canada.....	\$ 50	\$ 606

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1972

Balance on deposit with Receiver General per Balance Sheet.....	\$428,874
Funds received after March 31, 1972:	
Accounts receivable.....	\$157,683
Advance payment.....	17,505
	<u>175,188</u>
	604,062
Deduct: Payments after March 31, 1972 recorded in the Consolidated Revenue Fund at that date.....	245,993
Balance on deposit with Receiver General per Public Accounts.....	<u>\$358,069</u>

SECTION 11

1971-72
PUBLIC ACCOUNTS

Justice

Department
Tax Review Board

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JUSTICE

Department

Objective

- To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

Tax Review Board

Objective

- To provide the taxpaying public and the Department of National Revenue, Taxation with a competent jurisprudence.

NOTE: Expenditures in respect of the Tax Review Board (formerly the Tax Appeal Board) which in previous years were included under the Department of National Revenue are now shown under this department.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Justice				
1	Program expenditures including amounts not exceeding in the aggregate \$350,000 for the purpose of the Law Reform Commission Act, the grants listed in Estimates, travelling and other allowances and expenses not provided for by the Judges' Act for judges including expenses incurred in attending seminars.....			
	\$ 12,296,300 00			
1a	1 00			
	12,296,301 00	11,566,264 13	730,036 87	9,243,517 13
Stat.	Minister of Justice—Salary and motor car allowance.....	16,999 92		16,999 92
Stat.	Judges' salaries, allowances and pensions.....	16,690,018 86		13,469,132 18
	Expenditures from appropriations not required for 1971-72..			4,757 00
	29,003,319 78	28,273,282 91	730,036 87	22,734,406 23
Tax Review Board				
10	Program expenditures.....			
	277,500 00	276,239 23	1,260 77	224,040 25
Stat.	Salaries of members of the board.....	169,057 64		131,974 81
Stat.	Refunds of amounts credited to revenue in previous years.	15 00		
	446,572 64	445,311 87	1,260 77	356,015 06
Total	29,449,892 42	28,718,594 78	731,297 64	23,090,421 29

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Justice	1971-72	28,273	262	2,648	30,659
	1970-71	22,734	242	2,969	25,461
Tax Review Board	1971-72	445	3	108	550
	1970-71	356	6	95	445
Total	1971-72	28,718	265	2,756	31,209
	1970-71	23,090	248	3,064	25,906

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Justice								
Administration.....	1,787	1,785	296	296	30	30	2,113	2,111
Legal services.....	8,442	7,801					8,442	7,801
Supreme court.....	1,094	1,092	8	8			1,102	1,100
Federal court.....	1,161	1,122	134	126			1,295	1,248
Judges' salaries and allowances.....	13,624	13,621					13,624	13,621
Judges' pensions and allowances to widows.....					2,427	2,392	2,427	2,392
	26,108	25,421	438	430	2,457	2,422	29,003	28,273
Deduct: receipts credited to revenue....	262	262					262	262
Add: services provided by other departments.....	2,648	2,648					2,648	2,648
Total cost of program.....	28,494	27,807	438	430	2,457	2,422	31,389	30,659
Tax Review Board								
Court of record.....	442	439	5	6			447	445
Deduct: receipts credited to revenue....	6	3					6	3
Add: services provided by other departments.....	108	108					108	108
Total cost of program.....	544	544	5	6			549	550

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Scholarships to encourage student specialization in legislative drafting.....	8	8	5
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board.....	60	25	14
Pensions under the Judges' Act.....	2,367	2,367	2,304
Grant to the Association of Canadian Law Teachers (Poverty Law Section) to assist in defraying the expenses of a national conference on law and poverty.....	10	10	
Grant to the International Commission of Jurists.....	10	10	
Grant to L'Institut International de Droit d'Expression Française (I.D.E.F.).....	2	2	
	2,457	2,422	2,323

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Justice	Tax Review Board	Total
(1) Salaries and wages.....	22,512 22,397 <i>17,839</i>	330 325 <i>273</i>	22,842 22,722 <i>18,112</i>
(1) Other personnel costs.....	8 5 <i>27</i>		8 5 <i>27</i>
(2) Transportation and communications.....	1,194 1,188 <i>981</i>	47 38 <i>27</i>	1,241 1,226 <i>1,008</i>
(3) Information.....	614 607 <i>940</i>		614 607 <i>940</i>
(4) Professional and special services.....	999 445 <i>542</i>	48 66 <i>44</i>	1,047 511 <i>586</i>
(5) Rentals.....	96 98 <i>66</i>		96 98 <i>66</i>
(6) Purchased repair and upkeep	14 14 <i>12</i>	1	15 14 <i>12</i>
(7) Utilities, materials and supplies.....	522 520 <i>325</i>	15 10 <i>8</i>	537 530 <i>333</i>
(9) Construction and acquisition of machinery and equip- ment.....	438 430 <i>132</i>	5 6 <i>4</i>	443 436 <i>136</i>
(10) Grants, contributions and other transfer payments....	2,457 2,422 <i>2,323</i>		2,457 2,422 <i>2,323</i>
(12) All other expenditures.....	149 147 <i>113</i>	1	150 147 <i>113</i>
(1-12) Total.....	29,003 28,273 <i>23,300</i>	447 445 <i>356</i>	29,450 28,718 <i>23,656</i>
(13) Less: receipts and revenues credited to the vote.....	<i>566</i>		<i>566</i>
Total net expenditures.....	29,003 28,273 <i>22,734</i>	447 445 <i>356</i>	29,450 28,718 <i>23,090</i>

Amounts in roman type are 1971-72 estimates.
Amounts in bold face type are 1971-72 expenditures.
Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Justice	Tax Review Board	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	11,566	276	11,842
Statutory appropriations.....	16,707	169	16,876
Credited to revenue.....	262	3	265
Total receipts.....	28,535	448	28,983
OUTLAYS—			
Operating—			
Goods and services.....	25,851	439	26,290
Grants and contributions.....	2,422		2,422
Capital—			
Department.....		6	6
Receipts credited to revenue.....	262	3	265
Total outlays.....	28,535	448	28,983
Net receipts or net outlays (—).....	nil	nil	nil

Revenues

Justice	1971-72	1970-71
Comparative Summary		
A Services and service fees.....	40,284 05	53,984 75
B Refunds of previous years' expen- diture.....	21,535 74	15,849 58
C Miscellaneous.....	199,752 30	171,974 23
Total.....	\$ 261,572 09	\$ 241,808 56

Details

	1971-72
A Services and service fees—Court costs \$100, Federal Court fees \$40,184.....	40,284
B Refunds of previous years' expenditure—Northwest Territories \$3,050, Yukon Territory \$175, sundries \$18,311.....	21,536
C Miscellaneous—Fines and forfeitures \$183,214, Supreme Court fees \$15,428, sundries \$1,110.....	199,752
Total.....	\$261,572

Tax Review Board

	1971-72	1970-71
Comparative Summary		
Proceeds from sales.....	1,487 50	1,591 10
Miscellaneous.....	2,099 08	4,568 05
Total.....	\$3,586 58	\$6,159 15

SECTION 12

1971-72 PUBLIC ACCOUNTS

Labour

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LABOUR

Department

Objective

- To achieve economic and social progress with justice through the promotion of good industrial relations and improved working conditions.

NOTE: Expenditures in respect of the Unemployment Insurance Commission which in previous years was included under the Department of Labour are now shown under the Department of Manpower and Immigration.

Appropriations and Expenditures

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
1	Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs.....	\$ 13,349,000 00			
	1a.....	1 00			
	1b.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	16,185 00			
		13,365,187 00	11,869,149 62	1,496,037 38	9,325,810 90
Stat.	Minister of Labour—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Payments of compensation respecting Public Service Employees and merchant seamen.....	5,420,235 59	5,420,235 59		4,135,034 71
	Total.....	18,802,422 51	17,306,385 13	1,496,037 38	13,477,845 53

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less:	Add:	Add:	Total cost of program
			Receipts credited to revenue	Services provided by other departments	Accommodation provided by this department	
Department.....	1971-72	17,306	138	2,322		19,490
	1970-71	13,478	185	2,207		15,500

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
General administration.....	2,132	2,076	28	38	15	15	2,175	2,129
Public relations and information services.....	1,208	1,203	4	6			1,212	1,209
Industrial relations.....	1,828	1,692	8	15			1,836	1,707
Employment standards.....	4,200	3,251	25	22	15	12	4,240	3,285
Research and development.....	2,125	2,317	9	19	65	63	2,199	2,399
Transitional assistance benefits.....					1,170	976	1,170	976
Adjustment assistance benefits.....					550	181	550	181
Payments of compensation respecting public service employees and merchant seamen.....	5,404	5,404			16	16	5,420	5,420
	16,897	15,943	74	100	1,831	1,263	18,802	17,306
Deduct: receipts credited to revenue....		138						138
Add: services provided by other departments.....	2,322	2,322					2,322	2,322
Total cost of program.....	19,219	18,127	74	100	1,831	1,263	21,124	19,490

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Grant to Labour College of Canada.....	15	15	10
Grants for special research studies in the labour field.....	15	12	
Grants to International Institute for Labour Studies at Geneva Switzerland including grants to Canadian scholars to work at the Institute.....	25	25	25
Grants for special research studies in the labour field.....	40	38	40
Payments of transitional assistance benefits in accordance with regulations approved by the Governor in Council to workers in automotive manufacturing and parts industries who become or have become unemployed as a result of the operation of the Canada-United States agreement on automotive products including undischarged commitments of previous years.....	1,170	976	263
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council to workers in the textile and clothing industries in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs or as a result of conditions established for special measures of protection or because although injury or a threat thereof due to import competition has been established special measures of protection are not deemed practicable.....	550	181	
Merchant Seamen Compensation—supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school.....	16	16	8
Expenditures from appropriations not required for 1971-72.....			5
Total department.....	1,831	1,263	351

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Estimates 1971-72	Expenditures 1971-72	Expenditures 1970-71
(1) Salaries and wages.....	7,685	7,495	6,388
(1) Other personnel costs.....	5,002	4,614	3,588
(2) Transportation and communications.....	580	625	531
(3) Information.....	1,039	786	554
(4) Professional and special services.....	2,057	1,901	1,505
(5) Rentals.....	47	56	45
(6) Purchased repair and upkeep.....	20	15	13
(7) Utilities, materials and supplies.....	224	218	193
(9) Construction and acquisition of machinery and equipment.....	74	101	111
(10) Grants, contributions and other transfer payments.....	1,831	1,263	351
(12) All other expenditures.....	243	232	199
Total net expenditures.....	18,802	17,306	13,478

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Operating—	
Annual appropriations.....	11,869
Statutory appropriations.....	5,437
Credited to revenue.....	138
Total receipts	17,444
OUTLAYS—	
Operating—	
Goods and services.....	15,943
Grants and contributions.....	1,263
Capital—	
Department.....	100
Receipts credited to revenue.....	138
Total outlays.....	17,444
Net receipts or net outlays (—).....	nil

REVENUES

		1971-72	1970-71
Comparative Summary			
Non-Tax Revenue—			
A	Return on investments.....	854 81	844 64
B	Proceeds from sales.....	1,830 00	2,242 36
C	Services and service fees.....	4,159 01	4,058 06
D	Refunds of previous years' expenditure.....	27,386 92	5,244 14
E	Miscellaneous.....	103,960 18	172,402 35
	Total.....	\$138,190 92	\$184,791 55
Details			1971-72
Non-Tax Revenue—			
A	Return on investments.....		855
B	Proceeds from sales.....		1,830
C	Services and service fees.....		4,159
D	Refunds of previous years' expenditure.....		27,387
E	Miscellaneous—unclaimed wages under the Canada Labour (Standards) Code, \$98,599, revenue from Canada Pension Plan \$4,800, sundries \$561.....		103,960
	Total.....	\$	138,191

SECTION 13

1971-72
PUBLIC ACCOUNTS

Manpower and Immigration

Department
Immigration Appeal Board
Unemployment Insurance Commission

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MANPOWER AND IMMIGRATION

Department

The Minister of Manpower and Immigration is responsible for four programs within the Department for the Unemployment Insurance Commission and also for the Immigration Appeal Board.

The aims of the Department are:

- To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand, qualitatively, quantitatively and geographically.
- To assist in the development of the Canadian economy by encouraging a flow of desirable immigrants, adaptable to the needs of the country and by controlling the entry or stay in Canada of non-immigrants.

Immigration Appeal Board

- The aims of the Board are to make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent body to which they may appeal such decisions, not only on legal grounds but also on discretionary grounds.

Unemployment Insurance Commission

Objective

- To provide short-term financial compensation for loss of employment to workers eligible under the Unemployment Insurance Act and to administer contracts entered into under the Government Annuities Act.

NOTE: Expenditures in respect of the Unemployment Insurance Commission, which were included under the Department of Labour in 1970-71, are now shown under this department.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 14,107,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	75,700 00			
		14,182,700 00	13,692,044 89	490,655 11	11,592,466 02
Stat.	Minister of Manpower and Immigration—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
		14,199,699 92	13,709,044 81	490,655 11	11,609,465 94
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM					
5	Operating expenditures.....	\$220,454,000 00			
	5a.....	11,961,000 00			
	5b.....	3,300,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	1,140,600 00			
		236,855,600 00	236,500,309 70	355,290 30	189,702,962 08
10	Contributions.....	\$255,100,000 00			
	10a To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1971 to authorize payment to the Province of British Columbia of undischarged commitments pursuant to Section 22 of the Adult Occupational Training Act in the amount of \$65,145.40; to provide for payments to employers in accordance with agreements entered into between the Minister of Manpower and Immigration and the employers in respect of training-on-the-job of workers; payments to Provinces under agreements entered into with the Provinces by the Minister of Manpower and Immigration in respect to any service supplied by the Provinces at the request of the Minister in connection with training-on-the-job of workers; payments to municipal and other public bodies and community organizations and private groups in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community, and to provide a further amount of.....	128,563,000 00			
	10b.....	21,700,000 00			
	Unexpended balance carried forward from Vote 10 (1970-71 appropriations).....	15,404 12			
		405,378,404 12	339,448,012 48	65,930,391 64	339,794,655 09
Stat.	Write-off of active assets.....	243 77	243 77		3,302 43
		642,234,247 89	575,948,565 95	66,285,681 94	529,500,919 60
IMMIGRATION PROGRAM					
15	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 23,572,000 00			
	15a.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	144,000 00			
		23,716,001 00	22,656,724 48	1,059,276 52	22,251,496 61
Stat.	Refunds of amounts credited to revenue in previous years.....	10,655 75	10,655 75		3,597 84
	Expenditures from appropriations not required for 1971-72.....				510,604 17
		23,726,656 75	22,667,380 23	1,059,276 52	22,765,698 62
PROGRAM DEVELOPMENT SERVICE PROGRAM					
20	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 6,983,000 00			
	20a.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	101,870 00			
		7,084,871 00	6,303,314 73	781,556 27	6,139,254 94
		687,245,475 56	618,628,305 72	68,617,169 84	570,015,339 10
Immigration Appeal Board					
25	Program expenditures.....	1,106,000 00	900,411 47	205,588 53	734,699 48

Appropriations and Expenditures—Concluded

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
	Unemployment Insurance Commission				
5	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan.....	\$ 58,351,000 00			
	5a.....	110,000 00			
	5b To extend the purposes of Labour Vote 5, Appropriation Act No. 3, 1971, to credit to the Unemployment Insurance Account and charge to the Consolidated Revenue Fund, an amount equal to 1/5 of each of				
	(a) the contributions made under the Unemployment Insurance Act on behalf of insured persons; and				
	(b) the contributions made under the Unemployment Insurance Act by employers of insured persons,				
	in respect of the period commencing with the 27th day of June, 1971 and ending with the 1st day of January, 1972, together with accrued interest thereon in respect of that period at such rate as is determined by the Minister of Finance.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	19,305 00			
		58,480,306 00	55,377,843 58	3,102,462 42	53,431,584 03
*7b	Contributions—Payments in 1970-71 and 1971-72 fiscal years of supplementary unemployment insurance benefits to persons insured under the Unemployment Insurance Act, not to exceed ten per cent of the rates provided under that Act, in accordance with regulations made by the Unemployment Insurance Commission, with the approval of the Governor in Council—Unexpended balance carried forward from 1970-71 appropriations.....	28,419,915 00	24,668,424 00	3,751,491 00	25,580,085 00
Stat.	Government's contribution to the Unemployment Insurance Account.....	92,086,455 83	92,086,455 83		99,039,772 29
Stat.	Government annuities—Payment required to maintain reserve, Government Annuities Act (R.S. c G-6).....	1,255,386 65	1,255,386 65		
		180,242,063 48	173,388,110 06	6,853,953 42	178,051,441 32
	Total.....	868,593,539 04	792,916,827 25	75,676,711 79	748,801,479 90

* This Vote was included in 1970-71 Department of Labour appropriations.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Total cost of programs
Department					
ADMINISTRATION.....	1971-72	13,709		2,655	16,364
	1970-71	11,609	25	3,125	14,709
DEVELOPMENT AND UTILIZATION OF MANPOWER.....	1971-72	575,949	885	17,489	592,553
	1970-71	529,501	2,054	19,320	546,767
IMMIGRATION.....	1971-72	22,667	825	5,206	27,048
	1970-71	22,766	576	5,733	27,923
PROGRAM DEVELOPMENT SERVICE.....	1971-72	6,303	16	997	7,284
	1970-71	6,139		1,306	7,445
Total department.....	1971-72	618,628	1,726	26,347	643,249
	1970-71	570,015	2,655	29,484	596,844
Immigration Appeal Board.....	1971-72	901		349	1,250
	1970-71	735		245	980
Unemployment Insurance Commission.....	1971-72	173,388	273	12,909	186,024
	1970-71	178,052	1,101	11,266	188,217
Grand total	1971-72	792,917	1,999	39,605	830,523
	1970-71	748,802	3,756	40,995	786,041

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
General administration.....	1,547	1,648	20	24			1,567	1,672
Financial and management services.....	6,598	5,907	62	86			6,660	5,993
Information services.....	820	743	1	6			821	749
Personnel services.....	1,256	1,042	5	14			1,261	1,056
Regional administration.....	3,729	4,058	11	87			3,740	4,145
Canada manpower and immigration council.....	150	94	1				151	94
	14,100	13,492	100	217			14,200	13,709
<i>Deduct: receipts credited to revenue.....</i>								
<i>Add: services provided by other departments.....</i>	2,655	2,655					2,655	2,655
Total cost of program.....	16,755	16,147	100	217			16,855	16,364
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration.....	8,105	10,610	52	446			8,157	11,056
Employment and training services.....	225,185	225,360	214	85	332,600	263,370	557,999	488,815
Co-operation with the provinces in the provision of training facilities.....					76,078	76,078	76,078	76,078
	233,290	235,970	266	531	408,678	339,448	642,234	575,949
<i>Deduct: receipts credited to revenue.....</i>	20	885					20	885
<i>Add: services provided by other departments.....</i>	17,489	17,489					17,489	17,489
Total cost of program.....	250,759	252,574	266	531	408,678	339,448	659,703	592,553
IMMIGRATION PROGRAM								
Program administration.....	1,543	3,648	18	106		27	1,561	3,781
Recruitment and selection.....	10,678	8,991	12	41	2,260	1,390	12,950	10,422
Enforcement and control.....	9,202	8,408	13	46		10	9,215	8,464
	21,423	21,047	43	193	2,260	1,427	23,726	22,667
<i>Deduct: receipts credited to revenue.....</i>	530	825					530	825
<i>Add: services provided by other departments.....</i>	5,206	5,206					5,206	5,206
<i>accommodation provided by this department.....</i>	20						20	
Total cost of program.....	26,119	25,428	43	193	2,260	1,427	28,422	27,048
PROGRAM DEVELOPMENT SERVICE PROGRAM								
Administration.....	537	320	5	6			542	326
Planning evaluation and research.....	2,495	2,172	12	12	175	109	2,682	2,293
Manpower information and analysis.....	3,075	3,250	10	18			3,085	3,268
Training research and analysis.....	424	349	2		350	67	776	416
	6,531	6,091	29	36	525	176	7,085	6,303
<i>Deduct: receipts credited to revenue.....</i>		16						16
<i>Add: services provided by other departments.....</i>	997	997					997	997
Total cost of program.....	7,528	7,072	29	36	525	176	8,082	7,284

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Immigration Appeal Board								
Administration and support services.....	1,086	881	20	20			1,106	901
Add: services provided by other departments.....	349	349					349	349
Total cost of program.....	1,435	1,230	20	20			1,455	1,250
Unemployment Insurance Commission								
The collection of monies into the unemployment insurance fund.....	11,086	3,672	4	4			11,090	3,676
The processing of claims and the payment of benefits out of the unemployment insurance fund.....	29,249	27,425	105	105			29,354	27,530
Administration of contracts entered into under the Government Annuities Act.....	1,139	1,000	3	3			1,142	1,003
Departmental administration	17,083	23,248	171	171			17,254	23,419
Government's contribution to the unemployment insurance fund.....					92,086	92,086	92,086	92,086
Special payments of unemployment insurance benefits.....					28,420	24,668	28,420	24,668
Government Annuities—Deficiency under actuarial value of outstanding contracts.....					1,256	1,256	1,256	1,256
	58,557	55,345	283	283	121,762	118,010	180,602	173,638
Less: amount recoverable for services provided to other departments.....	360	250					360	250
	58,197	55,095	283	283	121,762	118,010	180,242	173,388
Deduct: receipts credited to revenue.....	288	273					288	273
Add: services provided by other departments.....	12,909	12,909					12,909	12,909
Total cost of program.....	70,818	67,731	283	283	121,762	118,010	192,863	186,024

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM			
Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.....	185	153	151
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives.....	250	315	237
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.....	8,400	8,897	7,286
Payments of training allowances under sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.....	172,700	161,333	156,563
Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements.....	6,000	6,500	5,259
Payments under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council, pursuant to section 21, of the Adult Occupational Training Act for capital assistance in the provision of training facilities.....	76,063	76,063	154,985
Payments to employers and provinces under agreements entered into by the Minister of Manpower and Immigration with employers and provinces in connection with the training-on-the-job program.....	20,000	2,391	
Payments to municipal and other public bodies, community organizations and private groups under agreements entered into by the Minister of Manpower and Immigration with such bodies, organizations and groups in connection with the local initiatives program.....	121,700	83,716	
Payments to the Province of British Columbia of undischarged commitments pursuant to section 22 of the Adult Occupational Training Act.....	65	65	
Payments in the 1970-71 and 1971-72 fiscal years under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council pursuant to section 21 of the Adult Occupational Training Act for capital assistance in the provision of training facilities.....	15 405,378	15 339,448	15,314 339,795
IMMIGRATION PROGRAM			
Grants to immigrant welfare organizations.....	160	90	50
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants.....	2,210 2,370	1,337 1,427	1,911 1,961
PROGRAM DEVELOPMENT SERVICE PROGRAM			
Grants for manpower research and development.....	125	57	128
Grant to Frontier College of Canada.....	25	25	20
Payments for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act.....	75	27	65
Payments in accordance with section 10 of the Adult Occupational Training Act for Manpower training research projects.....	350 575	67 176	57 270
Total department.....	408,323	341,051	342,026
Unemployment Insurance Commission			
Government's contribution to the unemployment insurance fund (statutory).....	92,086	92,086	99,040
Supplementary unemployment insurance benefit payments.....	28,420	24,668	25,580
Government Annuities—Deficiency under Actuarial value of outstanding contracts.....	1,256	1,256	
Total.....	121,762	118,010	124,620
Grand total.....	530,085	459,061	466,646

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration Program	Development and Utilization of Manpower Program	Immigra- tion Program	Program Development Service Program	Total Department	Immigration Appeal Board	Un- employment Insurance Commission	Total
(1) Salaries and wages.....	9,283 9,474 <i>8,237</i>	61,409 61,122 <i>51,091</i>	16,812 16,619 <i>15,119</i>	4,083 3,863 <i>3,867</i>	91,587 91,078 <i>78,314</i>	790 705 <i>533</i>	47,771 39,961 <i>41,131</i>	140,148 131,744 <i>119,978</i>
(1) Other personnel costs.....	11 9 <i>7</i>	119 165 <i>154</i>	1,606 1,189 <i>1,326</i>	 3 <i>2</i>	1,736 1,366 <i>1,489</i>	 1 <i></i>	400 1,800 <i>1,338</i>	2,136 3,167 <i>2,827</i>
(2) Transportation and communi- cations.....	1,334 1,315 <i>1,147</i>	3,728 3,720 <i>3,083</i>	1,601 1,717 <i>1,728</i>	253 218 <i>257</i>	6,916 6,970 <i>6,215</i>	121 95 <i>79</i>	4,711 5,438 <i>4,565</i>	11,748 12,503 <i>10,859</i>
(3) Information.....	207 57 <i>78</i>	2,836 2,251 <i>732</i>	586 554 <i>462</i>	324 457 <i>259</i>	3,953 3,319 <i>1,531</i>	35 8 <i>4</i>	785 1,030 <i>294</i>	4,773 4,357 <i>1,829</i>
(4) Professional and special services	2,280 1,551 <i>913</i>	167,728 167,660 <i>133,805</i>	492 598 <i>594</i>	1,616 1,370 <i>1,313</i>	172,116 171,179 <i>136,625</i>	82 33 <i>34</i>	1,954 2,925 <i>1,463</i>	174,152 174,137 <i>138,122</i>
(5) Rentals.....	214 179 <i>162</i>	141 219 <i>129</i>	48 49 <i>527</i>	27 6 <i>5</i>	430 453 <i>823</i>	3 <i>1</i>	1,015 1,137 <i>930</i>	1,448 1,590 <i>1,754</i>
(6) Purchased repair and upkeep	56 46 <i>44</i>	24 12 <i>11</i>	11 3 <i>56</i>	4 <i></i>	95 61 <i>111</i>	3 6 <i>2</i>	104 77 <i>54</i>	202 144 <i>167</i>
(7) Utilities, materials and supplies	698 838 <i>715</i>	591 817 <i>484</i>	233 270 <i>293</i>	171 164 <i>110</i>	1,693 2,089 <i>1,602</i>	49 31 <i>40</i>	1,486 2,409 <i>2,509</i>	3,228 4,529 <i>4,151</i>
(9) Construction and acquisition of machinery and equipment.....	100 217 <i>301</i>	266 531 <i>204</i>	43 193 <i>164</i>	29 36 <i>50</i>	438 977 <i>719</i>	20 19 <i>41</i>	283 764 <i>1,482</i>	741 1,760 <i>2,242</i>
(10) Grants, contributions and other transfer payments.....		405,378 339,448 <i>339,795</i>	2,370 1,427 <i>1,961</i>	575 176 <i>270</i>	408,323 341,051 <i>342,026</i>		121,762 118,010 <i>124,620</i>	530,085 459,061 <i>466,646</i>
(12) All other expenditures.....	17 23 <i>5</i>	14 4 <i>13</i>	34 48 <i>536</i>	53 10 <i>6</i>	118 85 <i>560</i>	3 3 <i>1</i>	331 87 <i>62</i>	452 175 <i>623</i>
(1-12) Total.....	14,200 13,709 <i>11,609</i>	642,234 575,949 <i>529,501</i>	23,836 22,667 <i>22,766</i>	7,135 6,303 <i>6,139</i>	687,405 618,628 <i>570,015</i>	1,106 901 <i>735</i>	180,602 173,638 <i>178,448</i>	869,113 793,167 <i>749,198</i>
(13) Less: receipts and revenues cred- ited to the vote.....			110	50	160		360 250 <i>396</i>	520 250 <i>396</i>
Total net expenditures.....	14,200 13,709 <i>11,609</i>	642,234 575,949 <i>529,501</i>	23,726 22,667 <i>22,766</i>	7,085 6,303 <i>6,139</i>	687,245 618,628 <i>570,015</i>	1,106 901 <i>735</i>	180,242 173,388 <i>178,052</i>	868,593 792,917 <i>748,802</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Revolving Funds					Liability Accounts				
	Department	Immigration Appeal Board	Assisted Passage Loans	Assisted Movement Loans	Advances to Posts and Loans to employees on posting Abroad	(Deposit and trust) Immigration Guarantee Fund	Suspense General Suspense	Paylist Deductions	Unemployment Insurance Commission	Total
RECEIPTS—										
Operating—										
Annual appropriations.....	618,600	901							81,302	700,803
Statutory appropriations.....	28								92,086	92,114
Credited to appropriations.....									250	250
Credited to revenue.....	1,726								273	1,999
Capital—										
Interest receipts.....			258		18					276
Other income.....						1,935	159	6		2,100
Loans.....									183,630	183,630
Loan repayments.....			1,029	3	240					1,272
Total receipts.....	620,354	901	1,287	3	258	1,935	159	6	357,541	982,444
OUTLAYS—										
Operating—										
Goods and services.....	276,600					1,434	179	10	55,628	333,851
Grants and contributions.....	341,051	882							118,010	459,943
Capital—										
Department.....	977									977
Agencies, commissions, etc....		19								19
Loans.....			252		179				183,630	184,061
Loan repayments.....			258							258
Receipts credited to revenue.....	1,726				18				273	2,017
Total outlays.....	620,354	901	510	nil	197	1,434	179	10	357,541	981,126
Net receipts or net outlays (—).....	nil	nil	777	3	61	501	20 (—)	4 (—)	nil	1,318

Revenues

Department	1971-72	1970-71	Details	1971-72
Comparative Summary				
Non-Tax Revenue—			Non-Tax Revenue—	
A Return on investments.....	287,136 01	101,607 18	A Return on investments:	
B Privileges, licences and permits..	44 78	18,474 15	Development and Utilization of	
C Proceeds from sales.....	14,078 29	2,787 72	Manpower—	
D Services and service fees.....	18,008 02	16,865 59	Interest on manpower mobility	
E Refunds of previous years' ex-			loans \$489; rentals \$9,316.....	9,805
penditure.....	969,070 31	2,209,838 74	Immigration—Interest on assisted	
F Miscellaneous.....	437,236 79	305,064 84	passage loans to immigrants	
			\$257,834; interest on loans to	
			employees \$17,588; interest on	
			Czechoslovakian student loans	
			\$169; rentals \$1,740.....	277,331
Total.....	\$1,725,574 20	\$2,654,638 22		287,136
			B Privileges, licences and permits:	
			Immigration—Visa fees \$45.....	45
			C Proceeds from sales:	
			Immigration—Sundries \$11.....	11
			Program Development—Sale of	
			publications \$14,067.....	14,067
				14,078
			D Services and service fees:	
			Immigration—Fees for special ser-	
			vices rendered to transportation	
			companies \$1,033; rebate on cable	
			and telegram charges \$16,645;	
			sundries \$330.....	18,008
				18,008
			E Refunds of previous years' expenditure:	
			Administration—Sundries \$131.....	131
			Development and Utilization of	
			Manpower—Refund of overpay-	
			ments made in connection with	
			manpower training allowances	
			\$50,197 (this item includes a debit	
			of \$47 which was charged to re-	
			venue in error); purchase of train-	
			ing \$693,650; sundries \$120,107....	863,954
			Immigration—Passage loans to Ca-	
			nadian citizens and settlers \$12,-	
			382; assistance to immigrants	
			\$26,462; loans to Czechoslovakian	
			students \$4,160; sundries \$60,582	103,586
			Program Development—Sundries	
			\$1,399.....	1,399
				969,070
			F Miscellaneous:	
			Development and Utilization of	
			Manpower—Rental of vocational	
			schools \$10,800; sundries \$169.....	10,969
			Immigration—Deportation and	
			detention expenses \$243,961; fines	
			and forfeitures \$151,633; sun-	
			dries \$30,674.....	426,268
				437,237
			Total.....	\$1,725,574

Revenues—Concluded

Unemployment Insurance Commission		1971-72	1970-71
Comparative Summary			
Non-Tax Revenue—			
Proceeds from sales			
A Services and service fees.....		13,234 45	4,482 86
B Refunds of previous years' expenditure.....		3,140 40	44,306 94
C Miscellaneous.....		256,800 26	1,051,961 47 ⁽¹⁾
Total.....		<u>\$273,175 11</u>	<u>\$1,100,751 27</u>
			<u>1971-72</u>
Details			
Non-Tax Revenue—			
A Services and service fees.....			13,235
B Refunds of previous years' expenditure.....			3,140
C Miscellaneous:			
Transferred from Canada Pension Plan \$78,000, fines \$174,360, unidentified items \$4,440.....			256,800
TOTAL.....			<u>\$273,175</u>

(¹) 1970-71 revenue includes Annuities Branch, surplus transferred to Revenue \$757,325. 1971-72 a deficit occurred as disclosed on analysis of expenditure.

Appendix 1

**Manpower and Immigration Working Capital Advance
for Advances to Posts and to Employees on Posting Abroad**

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972**
(with comparative figures for preceding year)

	1972		1971	
Opening balance April 1, 1971.....		\$ 204,284		\$ 154,097
Employee loans.....	\$ 122,338		\$ 117,276	
Rental security deposits.....	3,250		15,406	
Advances to posts.....	53,706		3,333,447	
		179,294		3,466,129
		383,578		3,620,226
Employee loan repayments.....	99,743		92,890	
Rental security deposits refunded.....	35,619		15,704	
Advances to posts credited.....	105,481		3,307,348	
		240,843		3,415,942
		\$ 142,735		\$ 204,284

NOTE—Repayments of employee loans were applied entirely to principal. Interest collected after retirement of principal amounted to \$17,588 and was credited to Return on Investments.

BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Advances—					
Employee loans.....	\$142,735	\$120,141	Working capital advance.....	\$142,735	\$204,284
Rental security deposits.....		32,368			
Posts abroad.....		51,775			
	\$142,735	\$204,284		\$142,735	\$204,284

Appendix 2

Assisted Movement Loans

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for preceding year)

	1972	1971
Opening balance April 1, 1971.....	\$335,030	\$344,893
Loans granted.....		
	335,030	344,893
Loan repayments.....	\$3,130	\$6,561
Loans written off.....	3,264	3,302
	6,394	9,863
	\$328,636	\$335,030

NOTE—Interest charged at the rate of 5¾ % per annum amounted to \$488.62 and was credited to Return on Investments. Interest receivable to March 31, 1972, amounted to \$95,353. One loan was forgiven under Ministerial authority and an item of reconciliation for \$3,020.28 was charged to Vote 5, Development and Utilization of Manpower by authority of T.B. No. 707746 dated November 12, 1971.

BALANCE SHEET

ASSETS	1972	1971	LIABILITIES	1972	1971
Loans outstanding.....	\$328,636	\$332,010	Working capital advance.....	\$328,636	\$335,030
Reconciliation.....		3,020			
	\$328,636	\$335,030		\$328,636	\$335,030

Appendix 3

Assisted Passage Loan Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for preceding year)

	1972	1971
Opening balance April 1, 1971.....	\$6,922,382	\$9,226,706
Loans granted.....	252,099	628,282
	7,174,481	9,854,988
Loan repayments.....	\$1,028,558	\$2,422,963
Loans written off.....	1,028,558	509,643
	\$6,145,923	\$6,922,382

NOTE—Interest of \$257,834 was credited to Return on Investments. Of this amount \$169,505 based on sampling of accounts, was the estimated portion of payments applied to principal in error. Interest receivable on loans at March 31, 1972 amounted to \$143,441. An item of \$3,805 was charged to Vote 15—Immigration by authority of T.B. No. 707746 dated November 12, 1971.

BALANCE SHEET

ASSETS	1972	1971	LIABILITIES	1972	1971
Loans outstanding.....	\$6,145,662	\$6,918,577	Working capital advance.....	\$6,145,923	\$6,922,382
Reconciliation.....	261	3,805			
	\$6,145,923	\$6,922,382		\$6,145,923	\$6,922,382

Unemployment Insurance Account

Summary information is shown in Volume I—sections 2, 5, 8 and 10.

SECTION 14

1971-72
PUBLIC ACCOUNTS

National Defence

Department
Defence Construction (1951) Limited

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At 1000

1000

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NATIONAL DEFENCE

Department

Objectives

ADMINISTRATION PROGRAM—

To provide effective control and management of all activities of the Department;

To provide for the development and continuing review of defence policies;

To provide administrative and information services.

DEFENCE SERVICES PROGRAM—

To ensure the security of Canada and to contribute to the maintenance of world peace.

DEFENCE RESEARCH PROGRAM—

To provide advice on science and technology and support of departmental objectives through scientific research.

MUTUAL AID PROGRAM—

To contribute to the common military costs of NATO and to provide materiel assistance to the armed forces of other NATO nations to strengthen their military capability.

CIVIL EMERGENCY MEASURES PROGRAM—

To enable the nation to survive and recover from attacks and peacetime disasters.

Defence Construction (1951) Limited—

Objective

To support the Department of National Defence in the field of construction and property maintenance.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1	Program expenditures, the grants listed in the Estimates, and authority for total commitments, subjects to allotment by the Treasury Board, of \$3,269,530,280 for the purposes of Votes 1, 5, 10, 15, 20, 25 and 30 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,500,485,000 will come due for payment in future years), authority to make payments from any of the said Votes to Provinces or Municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes.....			
	\$ 9,385,280 00			
1a	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	35,000 00		
		9,420,281 00		
	Less transfer to Vote 35.....	32,000 00		
		9,388,281 00	9,025,330 68	362,950 32
Stat.	Minister of National Defence—Salary and motor car allowance.....	16,862 84	16,862 84	6,889,749 04
Stat.	Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan.....	11,399 92	11,399 92	16,669 36
	Expenditures from appropriations not required for 1971-72..			11,717 88
		9,416,543 76	9,053,593 44	6,854 36
			362,950 32	6,924,990 64
DEFENCE SERVICES PROGRAM				
5	Operating expenditures and the grant listed in the Estimates.....			
	\$1,306,256,000 00			
5a	To authorize the transfer of \$24,350,000 from National Defence Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	46,889,000 00		
5b	To authorize the transfer of \$15,400,000 from National Defence Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote, and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$18,620.71.....	1 00		
	Transfers from Vote 10.....	39,750,000 00		
	Transfer from Treasury Board Vote 5 contingencies.....	2,193,380 00		
		1,395,088,381 00	1,391,934,575 32	3,153,805 68
10	Capital expenditures.....	\$ 245,930,000 00		1,298,492,399 50
	Less transfer to Vote 5.....	39,750,000 00		
		206,180,000 00	206,160,899 56	19,100 44
Stat.	Payments under Parts I-IV of the Defence Services Pension Continuation Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contributions under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect of the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account.....	160,792,584 63	160,792,584 63	218,690,287 10
				180,579,452 04

Appropriations and Expenditures—Concluded

Vote	1971-72		1970-71	
	Appropriations	Expenditures	Unexpended Balances	Expenditures
	\$	\$	\$	\$
DEFENCE SERVICES PROGRAM—Concluded				
Stat. Canadian Forces Superannuation Account—Additional interest on the balance in the account.....	58,669,236 01	58,669,236 01		45,694,686 37
Stat. Federal Court awards.....	117,659 01	117,659 01		35,424 04
	1,820,847,860 65	1,817,674,954 53	3,172,906 12	1,743,492,249 05
DEFENCE RESEARCH PROGRAM				
15 Operating expenditures.....	\$ 39,900,000 00			
15a.....	359 000,00			
Transfer from Treasury Board Vote 5 contingencies.....	15,600 00			
	40,274,600 00	39,481,104 21	793,495 79	38,357,848 96
20 Contributions.....	7,500,000 00	7,499,745 94	254 06	7,499,938 32
Expenditures from appropriations not required for 1971-72				5,000 00
	47,774,600 00	46,980,850 15	793,749 85	45,862,787 28
MUTUAL AID PROGRAM				
25 Contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$15,100,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian Forces estimated in the amount of \$700,000 and provided by appropriations for those Forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account.....	14,400,000 00	13,833,632 77	566,367 23	14,384,382 57
CIVIL EMERGENCY MEASURES PROGRAM				
30 Program expenditures and contributions.....	5,000,000 00	4,928,893 09	71,106 91	5,016,512 61
	1,897,439,004 41	1,892,471,923 98	4,967,080 43	1,815,680,922 15
Defence Construction (1951) Limited				
35 Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.....	\$ 2,654,000 00			
35b To authorize the transfer of \$32,000 from National Defence Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of	18,000 00			
Transfer from Vote 1.....	32,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	2,145 00			
	2,706,145 00	2,702,933 04	3,211 96	2,195,289 13
Total.....	1,900,145,149 41	1,895,174,857 02	4,970,292 39	1,817,876,211 28

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1971-72	9,053	3	1,345		10,395
	1970-71	6,925		1,304		8,229
DEFENCE SERVICES.....	1971-72	1,817,675	4,560	66,280	75,039	1,954,434 ⁽¹⁾
	1970-71	1,743,492	3,938	47,265	70,497	1,857,316 ⁽¹⁾
DEFENCE RESEARCH.....	1971-72	46,981	48	4,202	3,575	54,710
	1970-71	45,863	131	3,684	2,760	52,176
MUTUAL AID.....	1971-72	13,834 ⁽²⁾				13,834 ⁽²⁾
	1970-71	14,384 ⁽²⁾				14,384 ⁽²⁾
CIVIL EMERGENCY MEASURES.....	1971-72	4,929	6	674		5,597
	1970-71	5,017	65	566		5,518
Total department.....	1971-72	1,892,472	4,617	72,501	78,614	2,038,970
	1970-71	1,815,681	4,134	52,819	73,257	1,937,623
Defence Construction (1951) Limited.....	1971-72	2,703		7	10	2,720
	1970-71	2,195		26	10	2,231
Grand total.....	1971-72	1,895,175	4,617	72,508	78,624	2,041,693
	1970-71	1,817,876	4,134	52,845	73,267	1,939,854

Notes: ⁽¹⁾Total cost of Programs in this column does not include expenditures from the Special Account which was established to receive revenues from the sale of surplus lands, buildings and materials. The expenditures from the Special Account were as follows:

	\$000
1971-72.....	24,378
1970-71.....	782

⁽²⁾ Mutual Aid Program does not include activities funded from defence services programs of current and prior years as follows:

	\$000
1971-72.....	478
1970-71.....	653

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Civilian control and policy management.....	4,375	4,367					4,375	4,367
Administrative services.....	2,962	2,851	400	244	14	13	3,376	3,108
Information services.....	1,000	917					1,000	917
Assistance to military associations, institutes and other organizations.....					665	661	665	661
	8,337	8,135	400	244	679	674	9,416	9,053
<i>Deduct: receipts credited to revenue....</i>		3						3
<i>Add: services provided by other departments.....</i>	1,345	1,345					1,345	1,345
Total cost of program.....	9,682	9,477	400	244	679	674	10,761	10,395
DEFENCE SERVICES PROGRAM								
Canadian security.....	646,518	662,670*	186,155	155,375*			832,673	818,045*
North American security.....	204,371	209,260*	19,357	14,430*			223,728	223,690*
Military contributions to NATO.....	103,961	90,680*	15,678	8,820*			119,639	99,500*
Support of international peacekeeping, military assistance and international liaison.....	13,836	12,842*					13,836	12,842*
General military support services.....	541,966	558,034*	49,118	41,914*	600	600	591,684	600,548*
Military pensions, pension contributions and other benefits.....	210,378	210,378			9,084	9,084	219,462	219,462
	1,721,030	1,743,864	270,308	220,539	9,684	9,684	2,001,022	1,974,087
<i>Less: funds transferred to operating expenditures authorized by Supplementary Estimates (A) and (B).....</i>			39,750				39,750	
<i>amounts recoverable.....</i>	116,046	132,034					116,046	132,034 ✓
<i>expenditures financed from proceeds from sales.....</i>		10,000	24,378	14,378			24,378	24,378 ✓
	1,604,984	1,601,830	206,180	206,161	9,684	9,684	1,820,848	1,817,675
<i>Deduct: receipts credited to revenue....</i>	5,000	4,560					5,000	4,560
<i>Add: services provided by other departments.....</i>	66,280	66,280					66,280	66,280
<i>accommodation provided by this department.....</i>	75,039	75,039					75,039	75,039
Total cost of program.....	1,741,303	1,738,589	206,180	206,161	9,684	9,684	1,957,167	1,954,434
DEFENCE RESEARCH PROGRAM								
Defence research and preliminary development.....	29,549	30,081	4,065	3,201			33,614	33,282
Direct analytical support for the minister and Canadian Forces.....	2,133	2,062	10	13			2,143	2,075
Defence scientific liaison and information services.....	2,119	1,593	61	81			2,180	1,674
Stimulation and support of defence research.....					7,500	7,500	7,500	7,500
Central administration.....	2,553	2,696	35	20			2,588	2,716
	36,354	36,432	4,171	3,315	7,500	7,500	48,025	47,247
<i>Less: receipts and revenues credited to the vote.....</i>	250	266					250	266
	36,104	36,166	4,171	3,315	7,500	7,500	47,775	46,981
<i>Deduct: receipts credited to revenue....</i>	60	48					60	48
<i>Add: services provided by other departments.....</i>	4,202	4,202					4,202	4,202
<i>accommodation provided by this department.....</i>	3,575	3,575					3,575	3,575
Total cost of program.....	43,821	43,895	4,171	3,315	7,500	7,500	55,492	54,710

Programs by Activities—Concluded

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
MUTUAL AID PROGRAM								
Financial contributions to NATO military activities.....					14,235	13,752	14,235	13,752
Transfers of equipment to NATO Nations.....					865	560	865	560
					15,100	14,312	15,100	14,312
<i>Deduct:</i> material drawn from service stocks.....					700	478	700	478
					14,400	13,834	14,400	13,834
<i>Add:</i> mutual aid activities funded from defence services programs of current and prior years.....					700	478	700	478
Total cost of program.....					15,100	14,312	15,100	14,312
CIVIL EMERGENCY MEASURES PROGRAM								
Long range planning.....	379	383					379	383
National survival and recovery program.....	539	508	47	43	3,000	3,000	3,586	3,551
Training development and exercises....	523	488					523	488
Administration and management.....	512	507					512	507
	1,953	1,886	47	43	3,000	3,000	5,000	4,929
<i>Deduct:</i> receipts credited to revenue....			60	6	40		100	6
<i>Add:</i> services provided by other departments.....	674	674					674	674
Total cost of program.....	2,627	2,560	(13)	37	2,960	3,000	5,574	5,597
Defence Construction (1951) Limited								
Procurement of major construction and maintenance of buildings and works.....	5,031	4,251					5,031	4,251
<i>Less:</i> reimbursement for services rendered to departments and agencies..	2,325	1,548					2,325	1,548
	2,706	2,703					2,706	2,703
<i>Add:</i> services provided by other departments.....	7	7					7	7
accommodation provided by this department.....	10	10					10	10
Total cost of program.....	2,723	2,720					2,723	2,720

*Note—Estimated expenditures.

Grants, Contributions and Other Transfer Payments

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
	\$	\$	\$
Department			
ADMINISTRATION PROGRAM			
Civil Pensions and Annuities			
Mrs Mary Whittington.....	200	200	200
Mrs Eleanor F Nixon.....	1,048	1,047	1,047
Mrs Jessie Vernice Ward.....	949	949	949
Annuity to the widow of the late Honourable Norman McLeod Rogers.....	5,000	5,000	5,000
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968).....	6,720	6,400	6,718
	13,917	13,596	13,914
Assistance to Military Associations, Institutes and Other Organizations			
Conference of Defence Associations.....	67,800	67,800	61,700
Rifle Associations			
Dominion of Canada.....	63,000	63,000	63,000
National Defence Headquarters.....	180	180	180
Alberta.....	2,025	2,025	2,025
British Columbia.....	2,025	2,025	2,025
Manitoba.....	2,025	2,025	2,025
New Brunswick.....	1,685	1,685	1,685
Nova Scotia.....	2,160	2,160	2,160
Ontario.....	4,590	4,590	4,590
Prince Edward Island.....	1,080	1,080	1,080
Quebec.....	3,375	3,375	3,375
Saskatchewan.....	1,485	1,485	1,485
Military, United Services Institutes and Others			
Air Cadet League of Canada.....	60,000	60,000	50,000
Army Cadet League of Canada.....	60,000	60,000	4,870
Navy League of Canada.....	60,000	60,000	50,000
Alberta United Services Institute.....	896	896	675
Edmonton United Services Institute.....	725	725	675
Hamilton and District Officers Institute.....	920	920	900
Kingston United Services Institute.....	261	261	270
London United Services Institute.....	381	381	360
Lake of the Woods United Services Institute.....	212	212	180
Montreal United Services Institute.....	616	616	900
Moose Jaw Military Institute.....	272	272	270
Naval Officers Association.....	13,500	13,500	13,500
Niagara Peninsula United Services Institute.....	301	301	
Peterborough United Services Institute.....	262	262	360
Prince Albert United Services Institute.....	229	229	180
Royal Canadian Air Force Association.....	18,000	18,000	18,000
Royal Canadian Air Force Benevolent Fund.....	4,500	4,500	4,500
Royal Military College Club of Canada.....	270	270	270
Royal Canadian Military Institute.....	1,975	1,975	1,800
Royal Canadian Navy Benevolent Fund.....	2,000	2,000	2,000
United Services Officers Club of Charlottetown.....	475	475	180
United Services Institute of Manitoba.....	347	347	450
United Services Institute of Nova Scotia.....	611	611	450
United Services Institute of Ottawa.....	328	328	675
United Services Institute of Quebec.....	383	383	450
United Services Institute of Regina.....	634	634	450
United Services Institute of Vancouver.....	597	597	450
United Services Institute of Vancouver Island.....	568	568	450
Canadian Universities—Military Studies.....	285,000	280,239	202,984
Expenditures from appropriations not required for 1971-72.....			2,000
	665,693	660,932	503,579
	679,610	674,528	517,493
DEFENCE SERVICES PROGRAM			
Transitional grant to the Province of New Brunswick in respect of the Town of Ormoco.....	600,000	600,000	700,000
Payments under Parts I-IV of the Defence Services Pension Continuation Act.....	9,084,009	9,084,009	9,201,812
Expenditures from appropriations not required for 1971-72.....			35,424
	9,684,009	9,684,009	9,937,236

Grants, Contributions and Other Transfer Payments—*Concluded*

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
	\$	\$	\$
DEFENCE RESEARCH PROGRAM			
Industrial Research contributions—to foster defence research in Canadian industry by supporting selected applied research programs.....	4,500,000	4,499,746	4,499,938
University Research contributions.....	3,000,000	3,000,000	3,000,000
Expenditures from appropriations not required for 1971-72.....			55,000
	7,500,000	7,499,746	7,554,938
MUTUAL AID PROGRAM			
Contributions to NATO infrastructure and military budgets.....	14,235,000	13,751,839	14,297,739
Material procured for transfer as mutual aid.....	165,000	81,794	86,644
	14,400,000	13,833,633	14,384,383
CIVIL EMERGENCY MEASURES PROGRAM			
Contributions to provinces and municipalities for civil defence purposes.....	3,000,000	3,000,000	3,000,000
Total department.....	35,263,619	34,691,916	35,394,050

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Defence Services Program	Defence Research Program	Mutual Aid Program	Civil Emergency Measures Program	Total Department	Defence Construction (1951) Limited	Total
(1) Salaries and wages.....	5,825 5,689 5,078	280,005 270,449 233,214	23,982 23,346 21,341		1,163 1,135 1,044	310,975 300,619 260,677		310,975 300,619 260,677
(1) Other personnel costs.....	147 100 27	6,879 8,238 7,023	219 336 386		7 8	7,252 8,674 7,444		7,252 8,674 7,444
(1) Pay of the Forces.....	1,560	741,242 739,990 712,318	449			743,251 739,990 712,318		743,251 739,990 712,318
(1) Other personnel costs.....		28,764 32,338 28,089				28,764 32,338 28,089		28,764 32,338 28,089
(1) Government contribution to mil- itary pension funds.....		210,378 210,378 217,072				210,378 210,378 217,072		210,378 210,378 217,072
(2) Transportation and communica- tions.....	406 475 387	86,995 94,910 85,635	871 1,051 864		281 214 266	88,553 96,650 87,152		88,553 96,650 87,152
(3) Information.....	172 187 151	4,265 5,868 4,201	61 55 45		70 105 66	4,568 6,215 4,463		4,568 6,215 4,463
(4) Professional and special services....	282 1,582 678	57,520 62,099 62,728	6,586 7,334 6,197		309 261 345	64,697 71,276 69,948		64,697 71,276 69,948
(5) Rentals.....	13 12 5	10,392 10,275 10,601	532 400 244			10,937 10,687 10,850		10,937 10,687 10,850
(6) Purchased repair and upkeep.....		97,700 108,811 99,155	570 690 735		61 61 56	98,331 109,562 99,946		98,331 109,562 99,946
(7) Utilities, materials and supplies.....	112 61 58	205,361 199,420 176,174	3,246 3,374 3,632		58 79 69	208,777 202,934 179,933		208,777 202,934 179,933
(8) Construction and acquisition of land, buildings and equipment..	248	40,477 55,207 27,641	868 610 800		37 43 26	41,382 56,108 28,467		41,382 56,108 28,467
(9) Construction and acquisition of machinery and equipment.....	200	217,597 162,404 178,713	3,059 2,474 4,279		10 24 131	220,866 164,902 183,123		220,866 164,902 183,123
(10) Grants, contributions and other transfer payments.....	679 674 513	9,684 9,684 9,942	7,500 7,500 7,555	14,400 13,834 14,384	3,000 3,000 3,000	35,263 34,692 35,394		35,263 34,692 35,394

Net Expenditure by Program and Standard Object—*Concluded*

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Defence Services Program	Defence Research Program	Mutual Aid Program	Civil Emergency Measures Program	Total Department	Defence Construction (1951) Limited	Total
(12) All other expenditures	52 25 <i>28</i>	3,763 4,016 <i>4,391</i>	82 77 <i>76</i>		4 7 <i>6</i>	3,901 4,125 <i>4,501</i>	2,706 2,703 <i>2,195</i>	6,607 6,828 <i>6,696</i>
(1-12) Total.....	9,448 9,053 <i>6,925</i>	2,001,022 1,974,087 <i>1,856,897</i>	48,025 47,247 <i>46,154</i>	14,400 13,834 <i>14,384</i>	5,000 4,929 <i>5,017</i>	2,077,895 2,049,150 <i>1,929,377</i>	2,706 2,703 <i>2,195</i>	2,080,601 2,051,853 <i>1,931,572</i>
(13) <i>Less</i> —receipts and revenues credited to the vote.....		140,424 156,412 <i>113,405</i>	250 266 <i>291</i>			140,674 156,678 <i>113,696</i>		140,674 156,678 <i>113,696</i>
—funds transferred between departmental programs and votes as authorized by Supplementary Estimates A and B.....	32	39,750				39,782		39,782
Total net expenditures.....	9,416 9,053 <i>6,925</i>	1,820,848 1,817,675 <i>1,743,492</i>	47,775 46,981 <i>45,863</i>	14,400 13,834 <i>14,384</i>	5,000 4,929 <i>5,017</i>	1,897,439 1,892,472 <i>1,815,681</i>	2,706 2,703 <i>2,195</i>	1,900,145 1,895,175 <i>1,817,876</i>

Amounts in roman type are 1971-72 estimates.

Amounts in **bold face type** are 1971-72 expenditures.Amounts in *italic type* are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Surplus Crown Assets Account	Defence Construction (1951) Limited	Total
RECEIPTS—				
Operating—				
Annual appropriations.....	1,672,864		2,703	1,675,567
Statutory appropriations.....	219,608			219,608
Credited to appropriations.....	156,678		1,548	158,226
Credited to revenue.....	3,530			3,530
Capital—				
Sales.....		14,127		14,127
Interest receipts.....	1,085			1,085
Loan repayments.....	296			296
Total receipts.....	2,054,061	14,127	4,251	2,072,439
OUTLAYS—				
Operating—				
Goods and services.....	1,780,318	10,000	4,251	1,794,569
Grants and contributions.....	34,692			34,692
Capital—				
Department.....	209,763			209,763
Agencies, commissions, etc.....		14,378		14,378
Receipts credited to revenue.....	4,615			4,615
Total outlays.....	2,029,388	24,378	4,251	2,058,017
Net receipts or net outlays (—).....	24,673	—10,251	nil	14,422

Revenues

Department Comparative Summary	1971-72	1970-71
Non-Tax Revenue—		
A Return on investments.....	1,086,455 15	1,053,457 40
B Privileges, licences and permits.....		9,226 90
C Refunds of previous years' expenditure.....	2,974,818 61	2,814,589 16
D Miscellaneous.....	508,054 57	125,831 65
Total.....	\$ 4,569,328 33	\$ 4,003,105 11

1971-72

Details

Non-Tax Revenue—		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation.....	1,084,707	
Sundries.....	1,748	
		1,086,455
C Refunds of previous years' expenditure: refunds by the Government of the United States in respect of Canadian Forces contracts \$1,149,896; refunds on Canadian Forces contracts resulting from adjustments and final audit \$1,446,908; miscellaneous refunds \$378,015.....		2,974,819
D Miscellaneous:		
Pensions contributions, Defence Services Pension Continuation Act.....	90,353	
Miscellaneous interest and premiums	417,701	
		508,054
Total.....		\$4,569,328

Defence Research Board Comparative Summary	1971-72	1970-71
Non-Tax Revenue—		
E Return on investments.....	1,059 12	31 62
F Refunds of previous years' expenditure.....	44,999 31	130,427 22
G Miscellaneous.....	1,672 83	92 05
Total.....	\$ 47,731 26	\$ 130,550 89

1971-72

Details

Non-Tax Revenue—		
E Return on investments.....		1,059
F Refunds of previous years' expenditure:		
Unexpended balance of extramural research grants, \$6,602; refunds of other contracts \$23,108; sundries \$15,289.....		44,999
G Miscellaneous.....		1,673
Total.....	\$	47,731

Appendix 1

Canadian Forces Superannuation Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1972

Balance as at March 31, 1971.....	3,570,638,731
-----------------------------------	---------------

RECEIPTS

Contributions by personnel.....	41,508,196
Contributions by the government.....	73,789,252
Actuarial liability adjustments.....	228,900,000
Interest.....	147,479,215
Other.....	28,225
	491,704,888
	\$4,062,343,619

DISBURSEMENTS

Pension and retiring allowance payments.....	97,253,648
Cash termination allowance and return of contributions.....	4,693,206
Transfer to public service superannuation account (Treasury Board).....	266,574
Other.....	27,821
	102,241,249
Balance as at March 31, 1972.....	3,960,102,370
	\$4,062,343,619

Appendix 2

Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1972

Balance as at March 31, 1971.....	21,459,996
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RECEIPTS

Contributions by participants.....	2,157,591
Government's contribution.....	484,469
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of \$500 without contribution.....	37,820
Interest.....	866,504
	3,546,384
	\$ 25,006,380

DISBURSEMENTS

Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act.....	2,914,812
Balance as at March 31, 1972.....	22,091,568
	\$ 25,006,380

SECTION 15

**1971-72
PUBLIC ACCOUNTS**

National Health and Welfare

**Department
Medical Research Council**

CONTENTS

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NATIONAL HEALTH AND WELFARE

Department

Objectives

- To provide central direction, management and service to the department.
- To promote, preserve, and improve the health of the people of Canada.
- To make accessible high quality health services to all Canadians.
- To promote, improve and preserve the health of the Canadian citizens whose care, by legislation or custom, has been assigned to the department.
- To protect the Canadian consumer from health hazards and fraud in the manufacture, importation, advertising and sale of foods, drugs, cosmetics, medical devices and hazardous products.
- To promote and improve the social security and social welfare of the people of Canada.
- To encourage, promote and develop fitness, amateur sport and physical recreation for Canadians.

Medical Research Council

Objective

- To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

NOTE: In 1971-72 expenditures in respect of air pollution and the public health engineering division were transferred from this department to the Department of Environment; 1970-71 figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and the grants listed in the Estimates.....	\$ 7,796,000 00			
1a To authorize the transfer of \$249,000 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1971 and \$209,000 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	1,191,000 00			
1b	1 00			
Transfer from Vote 20.....	249,000 00			
Transfer from Vote 35.....	209,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	970,145 00			
	10,415,146 00			
Less transfer to Vote 30.....	100,000 00			
	10,315,146 00	10,239,467 90	75,678 10	7,025,434 23
Stat. Minister of National Health and Welfare—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years.....	6,321 50	6,321 50		
	10,338,467 42	10,262,789 32	75,678 10	7,042,434 15
HEALTH SERVICES PROGRAM				
5 Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan and authority to spend revenue received during the year.....	\$ 7,301,000 00			
5a Program expenditures and the grants listed in the Estimates.....	859,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	22,300 00			
	8,182,300 00			
Less transfer to Vote 30.....	100,000 00			
	8,082,300 00	7,929,870 84	152,429 16	6,498,131 94
HEALTH INSURANCE AND RESOURCES PROGRAM				
10 Operating expenditures.....	\$ 2,040,000 00			
10a.....	200,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	19,500 00			
	2,259,500 00	2,066,813 75	192,686 25	1,409,081 13
15 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$3,500,000 for contributions for the improvement of health services.....	\$ 15,957,000 00			
15a To authorize the transfer of \$899,999 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 35.....	899,999 00			
	16,857,000 00			
Less transfer to Vote 30.....	600,000 00			
	16,257,000 00	15,237,003 67	1,019,996 33	19,571,324 54
Stat. Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S.c. H-8).....	844,578,317 92	844,578,317 92		734,323,132 53
Stat. Contributions to the provinces under the Medical Care Act (R.S. c. M-8).....	576,461,572 00	576,461,572 00		400,497,393 00
Stat. Contributions to the provinces pursuant to the Health Resources Fund Act.....	37,000 000 00	37,000,000 00		37,500,000 00
	1,476,556,389 92	1,475,343,707 34	1,212,682 58	1,193,300,931 20

Appropriations and Expenditures—Continued

Vote			1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
			\$	\$	\$	\$
MEDICAL SERVICES PROGRAM						
20	Program expenditures, contributions and authority to spend revenue received during the year	\$ 49,748,000 00				
	Less transfer to Vote 1.....	249,000 00				
			49,499,000 00	48,458,959 73	1,040,040 27	45,438,942 93
FOOD AND DRUG SERVICES PROGRAM						
25	Program expenditures.....	\$ 21,086,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	389,000 00				
		21,475,000 00				
	Less transfers to:					
	Vote 30.....	\$1,621,000 00				
	Vote 40.....	171,000 00				
		1,792,000 00	19,683,000 00	19,490,757 80	192,242 20	15,556,000 57
WELFARE SERVICES PROGRAM						
30	Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	\$ 13,952,000 00				
	30a.....	889,000 00				
	30b To authorize the transfer of \$100,000 from National Health and Welfare Vote 1, \$100,000 from Vote 5, \$600,000 from Vote 15, \$1,621,000 from Vote 25, and \$442,900 from Vote 35, Appropriation Act No. 3, 1971 for the purposes of this Vote, to provide that for the purposes of Section 15 of the Canada Assistance Plan the expression "cost of a work activity project" undertaken in a province shall, in addition to the costs to the province and to municipalities in the province that are described in paragraphs 15(2)(a), (b) and (c) of that Act, include such equipment, materials and operational costs to the province or to municipalities in the province relating to the project as may be prescribed by regulations made by the Governor in Council and to provide a further amount of.....	477,200 00				
	Transfers from:					
	Vote 1.....	100,000 00				
	Vote 5.....	100,000 00				
	Vote 15.....	600,000 00				
	Vote 25.....	1,621,000 00				
	Vote 35.....	442,900 00				
	Transfer from Treasury Board Vote 5 contingencies.....	69,300 00	18,251,400 00	18,251,390 32	9 68	12,426,978 05
35	The grants listed in the Estimates and contributions.....	\$ 8,499,100 00				
	35a.....	1 00				
		8,499,101 00				
	Less transfers to:					
	Vote 1.....	\$209,000 00				
	Vote 15.....	899,999 00				
	Vote 30.....	442,900 00				
		1,551,899 00	6,947,202 00	5,943,165 55	1,004,036 45	5,459,162 79
Stat.	Family allowances payments.....		554,407,333 53	554,407,333 53		557,877,824 34
Stat.	Youth allowances payments.....		59,654,007 00	59,654,007 00		58,020,099 35

Appropriations and Expenditures—*Concluded*

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
WELFARE SERVICES PROGRAM—<i>Concluded</i>				
Stat. Old age assistance and blind and disabled persons allowances—Payment of federal share.....	4,556,593 92	4,556,593 92		5,034,921 30
Stat. Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act (R.S. c. U-1).....	457,125,502 74 1,100,942,039 19	457,125,502 74 1,099,937,993 06	1,004,046 13	391,643,349 24 1,030,462,335 07
FITNESS AND AMATEUR SPORT PROGRAM				
40 Operating expenditures and authority to increase from \$5,000,000 to \$6,200,000 the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	\$ 998,000 00			
40a To increase from \$6,200,000 to \$7,200,000, the aggregate amount that may be paid in any one fiscal year under section 10 of the Fitness and Amateur Sport Act for the purposes of that Act.....	1 00			
40b To authorize the transfer of \$171,000 from National Health and Welfare Vote 25, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 25.....	171,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	204,100 00			
	1,373,102 00	1,337,847 59	35,254 41	671,076 22
Stat. Payments.....	7,198,208 35 8,571,310 35	7,198,208 35 8,536,055 94	35,254 41	4,661,324 58 5,332,400 80
	2,673,672,506 88	2,669,960,134 03	3,712,372 85	2,303,631,176 66
Medical Research Council				
45 Program expenditures.....	502,000 00	472,973 22	29,026 78	402,590 04
50 The grants listed in the Estimates.....	35,642,000 00	35,642,000 00		33,962,000 00
	36,144,000 00	36,114,973 22	29,026 78	34,364,590 04
Total.....	2,709,816,506 88	2,706,075,107 25	3,741,399 63	2,337,995,766 70

Total Cost of Programs

(in thousands of dollars)

	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1971-72	10,263	27	1,900		12,136
	1970-71	7,043	10	1,606		8,639
HEALTH SERVICES.....	1971-72	7,930		3,566		11,496
	1970-71	6,498		2,937		9,435
HEALTH INSURANCE AND RESOURCES.....	1971-72	1,475,343	469	484		1,475,358
	1970-71	1,193,301	308	392		1,193,385
MEDICAL SERVICES.....	1971-72	48,459		8,097	1,963	58,519
	1970-71	45,439		6,648	1,835	53,922
FOOD AND DRUG SERVICES.....	1971-72	19,491	1,179	4,799		23,111
	1970-71	15,556	768	3,656		18,444
WELFARE SERVICES.....	1971-72	1,099,938	8	6,087		1,106,017
	1970-71	1,030,462	34	4,595		1,035,023
FITNESS AND AMATEUR SPORT.....	1971-72	8,536	115	186		8,607
	1970-71	5,332	144	111		5,299
Total department.....	1971-72	2,669,960	1,798	25,119	1,963	2,695,244
	1970-71	2,303,631	1,264	19,945	1,835	2,324,147
Medical Research Council.....	1971-72	36,115	76	98		36,137
	1970-71	34,365	179	95		34,281
Grand total.....	1971-72	2,706,075	1,874	25,217	1,963	2,731,381
	1970-71	2,337,996	1,443	20,040	1,835	2,358,428

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental executive.....	2,238	2,009			400	337	2,638	2,346
Advisory and support services.....	7,250	7,627			600	400	7,850	8,027
Expenditures chargeable to the Canada pension plan account (for services normally rendered by other departments free of charge).....	6	6					6	6
	9,494	9,642			1,000	737	10,494	10,379
<i>Less: receipts and revenues credited to the vote.....</i>	155	116					155	116
	9,339	9,526			1,000	737	10,339	10,263
<i>Deduct: receipts credited to revenue....</i>	27	27					27	27
<i>Add: services provided by other departments.....</i>	1,900	1,900					1,900	1,900
Total cost of program.....	11,212	11,399			1,000	737	12,212	12,136
HEALTH SERVICES PROGRAM								
Program administration.....	538	495					538	495
Child and adult health services.....	1,017	1,262			150	150	1,167	1,412
Environment health services.....	2,481	2,102	156	347			2,637	2,449
Canadian communicable disease centre.....	2,112	2,033	35	52			2,147	2,085
Emergency health services.....	512	498			300	300	812	798
Rehabilitation services.....	2,953	2,710					2,953	2,710
	9,613	9,100	191	399	450	450	10,254	9,949
<i>Less: receipts and revenues credited to the vote.....</i>	2,172	2,019					2,172	2,019
	7,441	7,081	191	399	450	450	8,082	7,930
<i>Add: services provided by other departments.....</i>	3,566	3,566					3,566	3,566
Total cost of program.....	11,007	10,647	191	399	450	450	11,648	11,496
HEALTH INSURANCE AND RESOURCES PROGRAM								
Program management.....	594	541	2				596	541
Ensuring the provision of hospital care services.....	310	240	4		844,599	844,599	844,913	844,839
Ensuring the provision of medical care services.....	145	109			576,462	576,462	576,607	576,571
Health manpower development.....	180	167	1		38,506	38,441	38,687	38,608
Improvement in quality and efficiency of health services.....	1,014	1,009	9		14,730	13,775	15,753	14,784
	2,243	2,066	16		1,474,297	1,473,277	1,476,556	1,475,343
<i>Deduct: receipts credited to revenue....</i>	469	469					469	469
<i>Add: services provided by other departments.....</i>	484	484					484	484
Total cost of program.....	2,258	2,081	16		1,474,297	1,473,277	1,476,571	1,475,358

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
MEDICAL SERVICES PROGRAM								
Administration.....	3,578	4,019	47	255			3,625	4,274
Civil aviation medical assessment.....	325	341		8			325	349
Public service health.....	1,715	1,977	18	43			1,733	2,020
Indian health services.....	33,399	33,852	2,334	3,577	680	201	36,413	37,630
Northern health services.....	10,652	11,094	2,219	1,632	360	362	13,231	13,088
Immigration medical services.....	1,586	1,163	2	32			1,588	1,195
Quarantine and regulatory services.....	805	1,023	8	7			813	1,030
	52,060	53,469	4,628	5,554	1,040	563	57,728	59,586
Less: receipts and revenues credited to the vote.....	8,229	11,127					8,229	11,127
	43,831	42,342	4,628	5,554	1,040	563	49,499	48,459
Add: services provided by other departments.....	8,097	8,097					8,097	8,097
accommodation provided by this department.....	1,963	1,963					1,963	1,963
Total cost of program.....	53,891	52,402	4,628	5,554	1,040	563	59,559	58,519
FOOD AND DRUG SERVICES PROGRAM								
Administration.....	4,044	5,816	2,278	1,041			6,322	6,857
Pre-marketing control.....	2,226	2,206	8	8			2,234	2,214
Surveillance.....	4,078	3,730	153	259			4,231	3,989
Enforcement.....	1,596	1,835	35	76			1,631	1,911
Research.....	3,861	3,267	302	476			4,163	3,743
Education.....	1,040	772	62	5			1,102	777
	16,845	17,626	2,838	1,865			19,683	19,491
Deduct: receipts credited to revenue....	1,179	1,179					1,179	1,179
Add: services provided by other departments.....	4,799	4,799					4,799	4,799
Total cost of program.....	20,465	21,246	2,838	1,865			23,303	23,111
WELFARE SERVICES PROGRAM								
Income security.....	22,957	22,655			616,244	616,241	639,201	638,896
Welfare assistance and services.....	1,763	1,608			466,447	465,746	468,210	467,354
Special programs.....	498	379					498	379
	25,218	24,642			1,082,691	1,081,987	1,107,909	1,106,629
Less: receipts and revenues credited to the vote.....	6,967	6,691					6,967	6,691
	18,251	17,951			1,082,691	1,081,987	1,100,942	1,099,938
Deduct: receipts credited to revenue....	8	8					8	8
Add: services provided by other departments.....	6,087	6,087					6,087	6,087
Total cost of program.....	24,330	24,030			1,082,691	1,081,987	1,107,021	1,106,017

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
FITNESS AND AMATEUR SPORT PROGRAM								
Program management.....	1,373	1,338					1,373	1,338
Fitness and amateur sport payments....					7,198	7,198	7,198	7,198
	1,373	1,338			7,198	7,198	8,571	8,536
<i>Deduct:</i> receipts credited to revenue....	115	115					115	115
<i>Add:</i> services provided by other departments.....	186	186					186	186
Total cost of program.....	1,444	1,409			7,198	7,198	8,642	8,607
Medical Research Council								
Administration.....	502	473					502	473
Grants and scholarships.....					35,642	35,642	35,642	35,642
	502	473			35,642	35,642	36,144	36,115
<i>Deduct:</i> receipts credited to revenue....	76	76					76	76
<i>Add:</i> services provided by other departments.....	98	98					98	98
Total cost of program.....	524	495			35,642	35,642	36,166	36,137

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Department			
ADMINISTRATION PROGRAM			
Health grants and welfare grants for research and demonstration activities in the field of mental retardation.....	400	337	366
Grant to the United Nations fund for drug abuse control.....	400	400	
Contributions to support information and education innovative projects dealing with the non-medical use of drugs.....	200		
	1,000	737	366
HEALTH SERVICES PROGRAM			
Grants to assist in the development of health oriented provincial and voluntary family planning services and for specific projects in this area.....	150	150	
Grant to assist the St John Ambulance Association, the Priory of Canada, in the promotion and teaching of first aid.....	300	300	
	450	450	
HEALTH INSURANCE AND RESOURCES PROGRAM			
Professional training grant to assist the provinces, the Northwest Territories and the Yukon Territory in an extended program for the training of health and hospital personnel under terms and conditions approved by the Governor in Council, including authority to make commitments for the current year not to exceed a total amount of \$2,137,700 to be allocated as follows:			
Newfoundland.....	59	57	55
Nova Scotia.....	83	83	83
Prince Edward Island.....	21	21	20
New Brunswick.....	69	69	69
Quebec.....	582		
Ontario.....	737	730	699
Manitoba.....	103	103	103
Saskatchewan.....	100	98	100
Alberta.....	145	118	130
British Columbia.....	180	156	193
Northwest Territories.....	6	6	3
Yukon Territory.....	3		
	2,088	1,441	1,455
Less—Estimated amount required to fall due during the fiscal year but not required for payments estimated at \$581,919 to the Province of Quebec which will be made in accordance with the Agreements reached under the Established Programs (Interim Arrangements) Act.....	582		
	1,506	1,441	1,455
Grant to Canadian Foundation on Alcoholism.....	15	15	15
Grant to Canadian Mental Health Association.....	25	25	25
Grant to Canadian Paraplegic Association.....	15	15	15
Grant to Canadian Public Health Association.....	7	7	8
Grant to Canadian Red Cross Society.....	10	10	10
Grant to Canadian Tuberculosis Association.....	20	20	20
Grant to Health League of Canada.....	15	15	15
Grant to St John Ambulance Association.....	20	20	20
Grant to Traffic Injury Research Foundation.....	25	25	25
Grant to Victorian Order of Nurses.....	20	20	20
	172	172	173

General health grants to the provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates and under terms and conditions approved by the Governor in Council, including authority to make commitments for the current year not to exceed a total amount of \$12,842,263.

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
HEALTH INSURANCE AND RESOURCES PROGRAM—Concluded			
Assistance to the provinces, the Northwest Territories and the Yukon Territory within the fields and under the terms set out hereunder:			
General public health grant to assist in extending and improving health services;			
Tuberculosis control grant to assist in an extended program for the prevention and treatment of tuberculosis, including rehabilitation and free treatment;			
Mental health grant to assist in an extended program for the prevention and treatment of mental illness, including rehabilitation and free treatment;			
Cancer control grant to assist in an approved program for the detection and treatment of cancer, with the cost thereof to be paid from the provincial share of the said grant up to an amount equal to one-half of the amount expended thereon by the province;			
Medical rehabilitation and crippled children grant to assist in an approved program, including the prevention and treatment of crippling conditions in children and adults, with the cost thereof to be paid from the provincial share of the said grant up to an amount equal to one-half of the amount expended thereon by the province;			
Child and maternal health grant to assist in an accelerated and intensified program for the improvement of maternity, infant and child care;			
Public health research grant to assist in stimulating and developing public health research and the conduct of surveys and studies;			
And to be allocated to the provinces, the Northwest Territories and the Yukon Territory, as follows:			
Public health research grant (not allocated to specific provinces).....	4,822	4,551	3,588
Medical rehabilitation and crippled children grant (not allocated to specific provinces).....	150	148	149
Other health grants—			
Newfoundland.....	229	229	457
Nova Scotia.....	308	308	631
Prince Edward Island.....	82	81	168
New Brunswick.....	259	259	533
Quebec.....	2,158		920
Ontario.....	2,606	2,598	5,211
Manitoba.....	380	380	777
Saskatchewan.....	366	366	762
Alberta.....	587	587	1,182
British Columbia.....	763	761	1,521
Northwest Territories.....	25	25	49
Yukon Territory.....	12	12	25
	12,747	10,305	15,973
Less—Estimated amount required for commitments to fall due during the fiscal year in accordance with the general health grants detailed above but not required for payments estimated at \$1,898,044 to the Province of Quebec which will be made by the Department of Finance in accordance with the agreements reached under the Established Programs (Interim Arrangements) Act.....	1,898		
	10,849	10,305	15,973
Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act.....	844,578	844,578	734,323
Amount to be credited to the hospital insurance supplementary fund established by National Health and Welfare Vote 17a, Appropriation Act No. 9, 1966, for payments in respect of the cost of insured services incurred by a person, who, through no fault of his own, ceased to be eligible for and entitled to insured services under the Hospital Insurance and Diagnostic Services Act.....	21	21	21
Contributions to the provinces pursuant to the Health Resources Fund Act.....	37,000	37,000	37,500
Contributions, under terms and conditions approved by the Governor in Council, to persons and organizations to support activities of national importance for the improvement of health services including authority to make commitments for the current year not to exceed a total amount of \$3,500,000.....	3,264	3,027	1,950
Contributions to support health oriented innovative service projects related to the non-medical use of drugs.....	445	271	
Contributions to the provinces under the Medical Care Act.....	576,462	576,462	400,497
	1,474,297	1,473,277	1,191,892

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
MEDICAL SERVICES PROGRAM			
Indian Health services—Payments to hospitals and other institutions which care for Indians and Eskimos as contributions toward the construction of hospitals and related facilities.....	680	201	767
Northern health services—Payments to hospitals and other institutions which care for Indians and Eskimos as contributions towards the construction of hospitals and related facilities.....	360 1,040	362 563	767
WELFARE SERVICES PROGRAM			
Family allowances payments.....	554,407	554,407	557,878
Youth allowances payments.....	59,654	59,654	58,020
Family assistance, in respect of children of immigrants and settlers.....	2,183	2,180	2,716
Grants to welfare organizations—			
Canadian National Institute for the Blind.....	55	55	55
L'Association Canadienne Française des aveugles.....	6	6	6
L'Institut Nazareth de Montreal.....	4	4	4
Canadian Association for the mentally retarded.....	40	40	40
Montreal Association for the Blind.....	4	4	4
Canadian Safety Council.....	50	50	45
Canadian Rehabilitation Council for the Disabled.....	40	40	35
Canadian Council on children and youth.....	10	10	10
Canadian Welfare Council.....	90	90	90
Contributions under terms and conditions approved by the Governor in Council to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services.....	4,050	3,349	2,444
Canada assistance plan—Payments to the provinces including residual payments under the Unemployment Assistance Act.....	457,126	457,126	391,643
Blind persons allowances—payment of federal share of allowances.....	1,514	1,514	1,630
Disabled persons allowances—payment of federal share of allowances.....	3,194	3,194	3,565
Grants to assist in the development of welfare oriented provincial and voluntary family planning services and for specific projects in this area.....	300	300	
Grant to Canadian Council on Social Development formerly Canadian Welfare Council.....	115	115	
Old age assistance—payments of federal share of assistance.....	151 Cr	151 Cr	160 Cr
Expenditures from appropriations not required for 1971-72.....			10
	1,082,691	1,081,987	1,018,035
FITNESS AND AMATEUR SPORT PROGRAM			
Fitness and amateur sport payments.....	6,198	6,198	4,661
Payment of athletic scholarships in accordance with terms and conditions prescribed by the Minister of National Health and Welfare to eligible students.....	1,000 7,198	1,000 7,198	4,661
Total department.....	2,566,676	2,564,212	2,215,721
Medical Research Council			
Grants and scholarships in aid of research.....	35,642	35,642	33,962
Grand total.....	2,602,318	2,599,854	2,249,683

Net expenditure by Program and Standard Object

(in thousands of dollar)

STANDARD OBJECTS	Adminis- tration Program	Health Services Program	Health Insurance and Resources Program	Medical Services Program	Food and Drug Services Program	Welfare Services Program	Fitness and Amateur Sport Program	Total Department	Medical Research Council	Total
(1) Salaries and wages.....	6,074 6,564 <i>4,950</i>	6,981 6,605 <i>5,930</i>	1,681 1,378 <i>1,080</i>	22,946 24,672 <i>20,769</i>	13,047 13,025 <i>10,914</i>	19,087 18,676 <i>14,686</i>	1,003 793 <i>337</i>	70,819 71,713 <i>58,666</i>	296 256 <i>219</i>	71,115 71,969 <i>58,885</i>
(1) Other personnel costs.....	15 <i>17</i>	14 <i>11</i>	14 <i>14</i>	1,756 1,475 <i>1,449</i>	32 11 <i>19</i>	26 74 <i>56</i>	8 <i>1,597</i> <i>1,566</i>	1,814 1,597 <i>1,566</i>		1,814 1,597 <i>1,566</i>
(2) Transportation and communications.....	302 671 <i>595</i>	357 319 <i>334</i>	177 220 <i>156</i>	4,788 6,486 <i>5,123</i>	882 978 <i>743</i>	1,597 1,662 <i>1,315</i>	128 266 <i>118</i>	8,231 10,602 <i>8,384</i>	95 96 <i>90</i>	8,326 10,698 <i>8,474</i>
(3) Information.....	709 137 <i>190</i>	298 189 <i>170</i>	12 14 <i>5</i>	83 54 <i>25</i>	191 160 <i>112</i>	463 208 <i>306</i>	63 13 <i>11</i>	1,819 775 <i>819</i>	19 21 <i>24</i>	1,838 796 <i>843</i>
(4) Professional and special services..	660 1,377 <i>547</i>	887 887 <i>481</i>	303 347 <i>77</i>	13,773 11,662 <i>12,312</i>	1,435 1,953 <i>1,376</i>	1,663 1,663 <i>281</i>	82 176 <i>133</i>	18,803 18,065 <i>15,207</i>	36 34 <i>26</i>	18,839 18,099 <i>15,233</i>
(5) Rentals.....	16 27 <i>18</i>	162 149 <i>133</i>	2 1 <i>1</i>	396 313 <i>335</i>	79 80 <i>38</i>	165 137 <i>59</i>	17 8 <i>7</i>	837 715 <i>591</i>	18 14 <i>15</i>	855 729 <i>606</i>
(6) Purchased repair and upkeep.....	8 15 <i>15</i>	28 24 <i>37</i>	2 2 <i>2</i>	488 377 <i>304</i>	59 95 <i>53</i>	25 29 <i>21</i>	2 <i>544</i> <i>432</i>	610 544 <i>432</i>	1 <i>1</i>	610 545 <i>433</i>
(7) Utilities, materials and supplies..	450 457 <i>295</i>	788 797 <i>791</i>	51 55 <i>38</i>	7,211 8,272 <i>7,261</i>	933 1,069 <i>826</i>	1,281 766 <i>457</i>	65 49 <i>23</i>	10,779 11,465 <i>9,691</i>	38 22 <i>23</i>	10,817 11,487 <i>9,714</i>
(8) Construction and acquisition of land, buildings and equipment..				3,707 3,149 <i>4,058</i>	2,329 350 <i>170</i>			6,036 3,499 <i>4,229</i>		6,036 3,499 <i>4,229</i>
(9) Construction and acquisition of machinery and equipment.....		<i>1</i>								
		271 513 <i>380</i>	16 46 <i>34</i>	921 2,501 <i>2,342</i>	680 1,769 <i>1,304</i>			1,888 5,818 <i>4,340</i>		1,888 5,845 <i>4,343</i>
(10) Grants, contributions and other transfer payments.....	1,000 737 <i>366</i>	450 450 <i>1,191,892</i>	1,474,297 1,473,277 <i>1,191,892</i>	1,040 563 <i>767</i>		1,082,691 1,081,987 <i>1,018,035</i>	7,198 7,198 <i>4,661</i>	2,566,676 2,564,212 <i>2,215,721</i>	35,642 35,642 <i>33,962</i>	2,602,318 2,599,854 <i>2,249,683</i>
(12) All other expenditures.....	1,275 32 <i>87</i>	32 2 <i>2</i>	15 3 <i>2</i>	619 62 <i>63</i>	16 1 <i>1</i>	911 808 <i>681</i>	15 15 <i>15</i>	2,883 908 <i>836</i>	2 <i>2</i>	2,883 910 <i>838</i>
(1-12) Total.....	10,494 10,379 <i>7,197</i>	10,254 9,949 <i>8,270</i>	1,476,556 1,475,343 <i>1,193,301</i>	57,728 59,586 <i>54,808</i>	19,683 19,491 <i>15,556</i>	1,107,909 1,106,629 <i>1,036,018</i>	8,571 8,536 <i>5,332</i>	2,691,195 2,689,913 <i>2,320,482</i>	36,144 36,115 <i>34,365</i>	2,727,339 2,726,028 <i>2,354,847</i>
(13) Less: receipts and revenues credited to the vote.....	155 116 <i>154</i>	2,172 2,019 <i>1,772</i>		8,229 11,127 <i>9,369</i>		6,967 6,691 <i>5,556</i>		17,523 19,953 <i>16,851</i>		17,523 19,953 <i>16,851</i>
Total net expenditures.....	10,339 10,263 <i>7,043</i>	8,082 7,930 <i>6,498</i>	1,476,556 1,475,343 <i>1,193,301</i>	49,499 48,459 <i>45,439</i>	19,683 19,491 <i>15,556</i>	1,100,942 1,099,938 <i>1,030,462</i>	8,571 8,536 <i>5,332</i>	2,673,672 2,669,960 <i>2,303,631</i>	36,144 36,115 <i>34,365</i>	2,709,816 2,706,075 <i>2,337,996</i>

Amounts in roman type are 1971-72 estimates.
Amounts in bold face type are 1971-72 expenditures.
Amounts in *italic* type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Medical Research Council	Total			
RECEIPTS—				OUTLAYS—		
Operating—				Operating—		
Annual appropriations.....	128,955	36,115	165,070	Goods and services.....	117,539	473 118,012
Statutory appropriations.....	2,541,005		2,541,005	Grants and contributions.....	2,564,212	35,642 2,599,854
Credited to appropriations....	19,953		19,953	Capital—		
Credited to revenue.....	1,798	76	1,874	Department.....	8,162	8,162
				Receipts credited to revenue.....	1,798	76 1,874
				Total outlays.....	2,691,711	36,191 2,727,902
Total receipts.....	2,691,711	36,191	2,727,902	Net receipts or net outlays (—).....	nil	nil nil

Revenues

Department

Comparative Summary

Non-Tax Revenue—

	1971-72	1970-71
Return on investments.....		68 04
A Privileges, licences and permits.....	14,105 24	14,781 77
B Services and service fees.....	615 00	748 00
C Refunds of previous years' expenditure.....	620,137 44	505,859 66
D Miscellaneous.....	1,163,543 52	742,904 46
Total.....	\$ 1,798,401 20	\$ 1,264,361 93

Details

1971-72

Non-Tax Revenue—

A Privileges, licences and permits: Food and drugs, \$14,105.....		14,105
B Services and service fees: analysis fees \$615.....		615
C Refunds of previous years' expenditure:		
Departmental administration.....	26,333	
Fitness and amateur sport.....	115,124	
Food and drug.....	1,103	
General health grants.....	469,356	
Welfare services.....	8,221	
		620,137
D Miscellaneous:		
Fines and forfeitures: Food and drugs.....	1,162,716	
Sundries.....	828	
		1,163,544
Total.....		\$ 1,798,401

Medical Research Council

Comparative Summary

Non-Tax Revenue—

	1971-72	1970-71
Refunds of previous years' expenditure.....	75,674 28	179,035 38
Total.....	\$ 75,674 28	\$ 179,035 38

Appendix 1

National Health and Welfare

STATEMENT OF OPERATING COSTS AND REVENUES OF DEPARTMENTAL HOSPITALS

NOTE: A statement of operating costs and revenues by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

Appendix 2

National Health and Welfare

STATEMENT OF OPERATING COSTS AND REVENUES OF SICK MARINER'S SERVICE

NOTE: Sick Mariner's service has been discontinued.

Appendix 3

National Health and Welfare

Canada Pension Plan Account

STATEMENT OF TRANSACTIONS FOR THE YEAR
ENDED MARCH 31, 1972

Balance at April 1, 1971.....	3,843,577,392	
Add:		
Contributions.....	826,010,877	
Quebec pension plan refunds—		
re dual contributors.....	218,503	
Interest on investment fund.....	272,595,435*	
Interest on monthly operating balances.....	2,998,025	
Revenue from computer operations.....	79,313	
Recovery of melding costs OAS/GIS.....	150,000	
Quebec pension plan share of central index costs.....	95,442	
Adjustment of previous years' administrative costs.....	729	
		1,102,148,324
		4,945,725,716
Deduct:		
Benefit payments—		
Retirement pensions.....	62,575,100	
Death benefits.....	10,787,247	
Widows' pensions.....	35,621,691	
Disabled Widowers' pensions.....	23,341	
Orphans' benefits.....	16,063,199	
Disability pensions.....	15,955,682	
Disabled contributor child benefit.....	3,352,931	
		144,379,191
Administrative expenses—		
National Revenue.....	10,825,000	
National Health and Welfare.....	7,291,656	
Supply and Services.....	3,451,451	
Unemployment Insurance		
Commission.....	438,000	
Public Works.....	832,347	
Insurance.....	49,510	
		22,887,964
		167,267,155
Balance Canada pension plan account at March 31, 1972.....		4,778,458,561
Less:		
Balance of investment fund at March 31, 1972.....		4,611,303,000
Operating balance at March 31, 1972.....		\$ 167,155,561

*Not included in this total is an additional \$90,718,209 accrued interest earned by the Investment Fund.

Appendix 4—The Medical Research Council

(Established by the Medical Research Council Act)

AUDITOR GENERAL OF CANADA
Ottawa, June 1, 1972.

TO: THE MEDICAL RESEARCH COUNCIL

AND

THE HONOURABLE JOHN C. MUNRO,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Medical Research Council for the year ended March 31, 1972 in accordance with section 16 of the Medical Research Council Act. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expenditure presents fairly the financial transactions of the Council for the year ended March 31, 1972 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

Appendix 4—The Medical Research Council—Concluded

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

		1972	1971
Grants and scholarships			
Grants in aid of research.....	\$ 23,567,616		\$ 22,478,848
Direct personnel support.....	8,766,213		8,113,014
Research promotion.....	3,308,171		3,370,138
		\$ 35,642,000	33,962,000
Administration			
Salaries and wages.....	257,238		221,431
Employee benefits.....	45,000		30,000
Committees' meetings.....	86,723		81,469
Printing, stationery and office supplies.....	35,841		37,924
Communications.....	33,789		42,690
Office furniture and equipment.....	28,137		4,839
Professional and special services.....	23,206		18,010
Publications.....	20,174		22,979
Accounting and cheque issue services.....	15,300		18,000
Office accommodation.....	11,000		11,000
Staff travel.....	8,605		7,732
Other.....	5,960		1,516
		570,973	497,590
Total expenditure.....		\$ 36,212,973	\$ 34,459,590
Total expenditure provided for by:			
National Health and Welfare Vote 50.....	\$ 35,642,000		\$ 33,962,000
National Health and Welfare Vote 45.....	472,973		402,590
		\$ 36,114,973	34,364,590
Government departments which provided services without charge.....		98,000	95,000
		\$ 36,212,973	\$ 34,459,590

NOTES: 1. The Council had outstanding commitments amounting to approximately \$44,500,000 as at March 31, 1972 in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

2. Refunds of prior years' expenditures, \$75,674 were recorded as non-tax revenue of the Department of National Health and Welfare.

Certified correct:

J. M. ROXBURGH
Secretary

Approved:

G. MALCOLM BROWN
President

I have examined the above Statement of Expenditure and have reported thereon under date of June 1, 1972 to the Medical Research Council and the Minister of National Health and Welfare as required by section 16 of the Medical Research Council Act.

A. M. HENDERSON
Auditor General of Canada

SECTION 16

**1971-72
PUBLIC ACCOUNTS**

National Revenue

**Customs and Excise
Taxation**

CONTENTS

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NATIONAL REVENUE

Customs and Excise

Objective

- To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of goods and persons.

Taxation

Objective

- To assess and collect the taxes due under the Income Tax Acts of Canada and nine provinces, The Estate Tax and Old Age Security Acts and the contributions due under the Canada Pension Plan and premiums due under the Unemployment Insurance Act.

NOTE: Expenditures in respect of the Tax Review Board (formerly the Tax Appeal Board) which in previous years were included under this department are now shown under the Department of Justice.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
Customs and Excise					
1	Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services.....	\$83,704,100 00			
	1a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$258,238.03 and to provide a further amount of.....	1,471,000 00			
	1b.....	230,000 00			
	Transfer from Treasury Board Vote 5 contingencies..	1,516,200 00			
		86,921,300 00	84,884,789 68	2,036,510 32	74,424,864 93
Stat.	Minister of National Revenue—salary and motor car allowance.....	16,999 92	16,999 92		16,999 91
Stat.	Refunds of amounts credited to revenue in previous years.....	1,541 45	1,541 45		3,910 40
		86,939,841 37	84,903,331 05	2,036,510 32	74,445,775 24
Taxation					
5	Program expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan.....	\$99,620,000 00			
	5a To extend the purpose of Taxation Vote 5, Appropriation Act No. 3, 1971 to include recoverable expenditures on behalf of the Unemployment Insurance Commission and to authorize the deletion from the accounts of certain claims by Her Majesty amounting in the aggregate to \$2,868,019.22 and to provide a further amount of..	613,000 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,775,305.66.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies..	215,990 00			
		100,448,991 00	100,332,802 52	116,188 48	83,998,737 19
Stat.	Federal Court awards.....	9,355 89	9,355 89		32,305 78
	Expenditures from appropriations not required for 1971-72.....				775 00
		100,458,346 89	100,342,158 41	116,188 48	84,031,817 97
	Total.....	187,398,188 26	185,245,489 46	2,152,698 80	158,477,593 21

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less; Receipts credited to revenue	Add; Services provided by other departments	Add; Accommodation provided by this department	Total cost of programs
Customs and Excise.....	1971-72	84,903	5,631	19,768	305	99,345
	1970-71	74,446	4,672	17,343	302	87,419
Taxation.....	1971-72	100,342	1,872	25,338		123,808
	1970-71	84,032	1,887	22,619		104,764
Total.....	1971-72	185,245	7,503	45,106	305	223,153
	1970-71	158,478	6,559	39,962	302	192,183

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Customs and Excise								
General administration.....	6,488	5,675	82	480			6,570	6,155
Customs operations.....	64,899	62,534	360	1,016			65,259	63,550
Customs duties.....	3,042	2,982	4	12			3,046	2,994
Excise tax.....	13,691	13,709	34	100			13,725	13,809
	88,120	84,900	480	1,608			88,600	86,508
<i>Less: receipts credited to the vote.....</i>	<i>1,660</i>	<i>1,605</i>					<i>1,660</i>	<i>1,605</i>
	86,460	83,295	480	1,608			86,940	84,903
<i>Deduct: receipts credited to revenue....</i>	<i>5,000</i>	<i>5,631</i>					<i>5,000</i>	<i>5,631</i>
<i>Add: services provided by other departments.....</i>	<i>19,722</i>	<i>19,768</i>					<i>19,722</i>	<i>19,768</i>
<i>accommodation provided by this department.....</i>	<i>305</i>	<i>305</i>					<i>305</i>	<i>305</i>
Total cost of program.....	101,487	97,737	480	1,608			101,967	99,345
Taxation								
Maintaining the self-assessment system	37,108	37,521	223	608			37,331	38,129
Ensuring compliance with the law.....	52,949	53,543	300	818			53,249	54,361
Review of taxpayer objections and appeals.....	3,563	3,603	20	55			3,583	3,658
Administration.....	14,695	14,861	85	231	15	15	14,795	15,107
	108,315	109,528	628	1,712	15	15	108,958	111,255
<i>Less: recoverable from Canada pension plan account.....</i>	<i>8,500</i>	<i>8,500</i>					<i>8,500</i>	<i>8,500</i>
<i>recoverable from Unemployment Insurance Commission.....</i>		<i>2,413</i>						<i>2,413</i>
	99,815	98,615	628	1,712	15	15	100,458	100,342
<i>Deduct: receipts credited to revenue....</i>	<i>900</i>	<i>1,872</i>					<i>900</i>	<i>1,872</i>
<i>Add: services provided by other departments.....</i>	<i>25,338</i>	<i>25,338</i>					<i>25,338</i>	<i>25,338</i>
Total cost of program.....	124,253	122,081	628	1,712	15	15	124,896	123,808

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Taxation			
Grant to the Inter-American Centre of Tax Administrators.....	15	15	15

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Total
(1) Salaries and wages.....	77,918 75,572 <i>66,901</i>	95,094 94,628 <i>78,217</i>	173,012 170,200 <i>145,118</i>
(1) Other personnel costs.....	475 1,201 <i>1,042</i>	10 12 <i>25</i>	485 1,213 <i>1,067</i>
(2) Transportation and communications.....	4,550 4,633 <i>4,077</i>	5,011 6,090 <i>4,984</i>	9,561 10,723 <i>9,061</i>
(3) Information.....	659 275 <i>485</i>	1,252 2,052 <i>696</i>	1,911 2,327 <i>1,181</i>
(4) Professional and special services.....	638 510 <i>353</i>	2,243 1,811 <i>1,560</i>	2,881 2,321 <i>1,913</i>
(5) Rentals.....	167 162 <i>146</i>	1,063 937 <i>818</i>	1,230 1,099 <i>964</i>
(6) Purchased repair and upkeep.....	248 199 <i>484</i>	249 222 <i>232</i>	497 421 <i>716</i>
(7) Utilities, materials and supplies.....	1,948 2,330 <i>1,737</i>	3,379 3,764 <i>3,045</i>	5,327 6,094 <i>4,782</i>
(8) Construction and acquisition of land, buildings and equipment.....	1,569 646 <i>324</i>		1,569 646 <i>324</i>
(9) Construction and acquisition of machinery and equipment.....	382 962 <i>515</i>	628 1,712 <i>2,448</i>	1,010 2,674 <i>2,963</i>
(10) Grants, contributions and other transfer payments.....		15 15 <i>15</i>	15 15 <i>15</i>
(12) All other expenditures.....	46 18 <i>22</i>	14 12 <i>36*</i>	60 30 <i>58</i>
(1-12) Total.....	88,600 86,508 <i>76,086</i>	108,958 111,255 <i>92,076</i>	197,558 197,763 <i>168,162</i>
(13) Less: receipts and revenues credited to the vote.....	1,660 1,605 <i>1,640</i>	8,500 10,913 <i>8,044*</i>	10,160 12,518 <i>9,684</i>
Total net expenditures.....	86,940 84,903 <i>74,446</i>	100,458 100,342 <i>84,032</i>	187,398 185,245 <i>158,478</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

*The 1970-71 expenditures have been amended to reflect the net Canada pension plan recovery.

Departmental Summary

(in thousands of dollars)

	Customs and Excise	Taxation	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	84,885	100,333	185,218
Statutory appropriations.....	18	9	27
Credited to appropriations....	1,605	10,913	12,518
Credited to revenue.....	5,631	1,872	7,503
Total receipts.....	92,139	113,127	205,266
OUTLAYS—			
Operating—			
Goods and services.....	84,900	109,528	194,428
Grants and contributions.....		15	15
Capital—			
Department.....	1,608	1,712	3,320
Receipts credited to revenue....	5,631	1,872	7,503
Total outlays.....	92,139	113,127	205,266
Net receipts or net outlays (—).....	nil	nil	nil

Revenues—Continued

H	Proceeds from sales: includes \$49,074—copies of documents; \$713—law stamps; sale of unclaimed goods, seals, etc. \$439,570; sundries \$179.....	489,536 3,080	
	Less refunds.....		486,456
I	Services and service fees: cartage \$4,792; customs warehouse annual licence fees \$301,927; storage charges \$45,111; sundries \$81.....	351,911 237	
	Less refunds.....		351,674
	Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		
J	Refunds of previous years' expenditure.....		16,536
K	Miscellaneous: customs penalties \$151,744; customs seizures \$5,111,956; excise seizures \$125,465; sundries \$26,978.....	5,416,143 798,929	
	Less adjustments of penalties, customs and excise seizures \$798,227; refunds \$702.....		4,617,214
	The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.		
	Total.....		\$ 3,973,899,025

Taxation
Comparative Summary

	1971-72	1970-71
Tax Revenue—		
L Income tax		
Individuals		
Deductions at source.....	5,496,116,290 35	4,682,440,256 62
Less old age security tax.....	983,000,000 00	904,000,000 00
	4,513,116,290 35	3,778,440,256 62
Other collections.....	1,356,260,024 78	1,146,541,725 05
Less old age security tax.....	254,000,000 00	228,500,000 00
	1,102,260,024 78	918,041,725 05
Corporations.....	2,395,632,185 28	2,426,428,207 81
Less old age security tax.....	212,500,000 00	207,900,000 00
	2,183,132,185 28	2,218,528,207 81
Social development tax.....	408,400,000 00	566,250,000 00
Non-resident.....	287,726,724 00	258,151,271 61
M Estate tax.....	132,015,951 38	119,835,070 23
	8,626,651,175 79	7,859,246,531 32
Non-Tax Revenue—		
N Services and service fees.....	94,260 00	39,310 00
O Refunds of previous years' expenditure.....	58,555 28	45,756 53
P Miscellaneous.....	1,718,821 35	1,801,981 73
	1,871,636 63	1,887,048 26
Total.....	\$8,628,522,812 42	\$7,861,133,579 58

Details

	1971-72	
Tax Revenue—		
L Income tax		
Individuals		
Deductions at source.....	6,355,029,492	
Less refunds.....	858,913,202	
	5,496,116,290	
Less old age security tax.....	983,000,000	4,513,116,290
Other collections.....	1,363,784,102	
Less refunds.....	7,524,077	
	1,356,260,025	
Less old age security tax.....	254,000,000	1,102,260,025
Corporation.....	2,638,127,733	
Less refunds.....	242,495,547	
	2,395,632,186	
Less old age security tax.....	212,500,000	2,183,132,186

Revenues—Concluded

The Old Age Security Act, c.200, R.S., as amended, provides for an old age security tax equal to the lesser of 4 per cent of every individual's taxable income or \$240 and equal to 3 per cent of every corporation's taxable income. Pursuant to section 25(1) of the Old Age Security Act, the amounts of \$1,237,000,000 in respect of individuals and \$212,500,000 in respect of corporations which "in the opinion of the Minister of National Revenue are equal to the old age security tax collected" were transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts in Volume I of this report.

Social development tax.....		408,400,000
Section 104B of the Income Tax Act, c.148, R.S., as amended, provides for a social development tax imposed on each individual liable to tax equal to the lesser of 2% of his taxable income or \$120.		
Non-resident.....	290,237,251	
Less refunds.....	2,510,527	

M Estate tax.....	136,729,755	
Less refunds.....	4,713,804	
		287,726,724
		132,015,951

The Estate Tax includes duties levied under the Dominion Succession Duty Act.

Non-Tax Revenue—

N Services and service fees.....		94,260
O Refunds of previous years' expenditure.....		58,555
P Miscellaneous: Fines and forfeitures \$1,561,601; penalty and interest on refundable corporation tax accounts \$133,609; sundries \$23,611.....		1,718,821
Total.....		\$ 8,628,522,812

Appendix**Customs and Excise working capital advances****BALANCE SHEET AS AT MARCH 31, 1972**

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Inventory, at cost.....	120,918	127,210	Working capital advance.....	120,918	141,102
Purchase returns.....		12,424			
Prepaid expenses.....		1,468			
	\$120,918	\$141,102		\$120,918	\$141,102

EXHIBIT A**STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT FOR THE YEAR ENDED MARCH 31, 1972**

(with comparative figures as at March 31, 1971)

	1972	1971
Balance, inventory at beginning of year.....	141,102	147,990
Increase or decrease (—) in inventory during the year.....	—20,184	—6,888
Net profit or loss (—) for the year (Exhibit A).....	3,181	2,515
	124,099	143,617
Net profit credited to non-tax revenue.....	—3,181	—2,515
Balance, inventory at end of year.....	\$120,918	\$141,102

NOTE—The debit balance in this account at any time is not to exceed \$750,000.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
Sales.....	\$ 884,953	\$ 944,825
Cost of sales—		
Inventory at beginning of year.....	127,210	147,990
Costs incurred during the year.....	861,588	935,422
	988,798	1,083,412
Add or deduct (—)		
Purchase returns.....	12,424	—12,424
Prepaid expenses.....	1,468	—1,468
	1,002,690	1,069,520
Less: Inventory at end of year.....	—120,918	—127,210
	881,772	942,310
Net profit or loss (—) for the year.....	\$ 3,181	\$ 2,515

SECTION 17

**1971-72
PUBLIC ACCOUNTS**

Parliament

**The Senate
House of Commons
Library of Parliament**

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PARLIAMENT

The sessions during the year were the Third Session of the Twenty-eight Parliament which commenced on October 8, 1970 and ended on February 16, 1972 and the Fourth Session of the Twenty-eight Parliament which commenced on February 17, 1972 and was still in progress as at March 31, 1972.

The Senate

Objective

- To enable the Senate to carry out its constitutional role.

House of Commons

Objective

- To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

- To provide information and library services to Parliamentarians and other authorized persons, and research assistance to Parliamentarians.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
The Senate					
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate.....	3,568,500 00	3,072,482 84	496,017 16	3,469,516 03
Stat.	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account.....	2,582,954 80	2,582,954 80		1,652,336 04
Stat.	Residual amounts in accordance with section 40(1) of the Members of Parliament Retiring Allowances Act R S c M-10 as amended and section 6 of the Supplementary Retirement Benefits Act Chap 43.....	4,678 00 6,156,132 80	4,678 00 5,660,115 64	496,017 16	5,121,852 07
House of Commons					
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees and the grants as listed in the Estimates and contributions.....	\$17,202,933 00 175,500 00			
	5a.....	17,378,433 00	15,555,642 20	1,822,790 80	13,662,557 19
Stat.	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring allowances Account and the Supplementary Retirement Benefits Account.....	10,153,885 74 27,532,318 74	10,153,885 74 25,709,527 94	1,822,790 80	7,382,312 56 21,044,869 75
Library of Parliament					
10	Program expenditures.....	\$1,328,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	4,200 00			
		1,332,200 00	1,227,269 31	104,930 69	1,068,929 04
Total.....		35,020,651 54	32,596,912 89	2,423,738 65	27,235,650 86

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
The Senate.....	1971-72	5,660	28	564		6,196
	1970-71	5,122	59	397		5,460
House of Commons.....	1971-72	25,710	61	3,860		29,509
	1970-71	21,045	15	2,656		23,686
Library of Parliament.....	1971-72	1,227		309		1,536
	1970-71	1,069	1	348		1,416
Total.....	1971-72	32,597	89	4,733		37,241
	1970-71	27,236	75	3,401		30,562

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
The Senate								
Members of the Senate.....	2,639	2,646			157	157	2,796	2,803
Officers of the Senate.....	222	213					222	213
Administration.....	565	568	65	79			630	647
Legislative services.....	1,930	1,438					1,930	1,438
Building services.....	578	559					578	559
	5,934	5,424	65	79	157	157	6,156	5,660
Deduct: receipts credited to revenue...	40	28					40	28
Add: services provided by other departments.....	564	564					564	564
Total cost of program.....	6,458	5,960	65	79	157	157	6,680	6,196
House of Commons								
Members of Parliament.....	13,583	13,587	50	84			13,633	13,671
Officers of the House.....	1,036	1,035	25	5			1,061	1,040
Inter-parliamentary relations.....	138	125	2	1	439	382	579	508
Administration.....	1,039	1,094	59	77			1,098	1,171
Legislative services.....	7,297	5,562	275	300			7,572	5,862
Building services.....	3,453	3,364	137	94			3,590	3,458
	26,546	24,767	548	561	439	382	27,533	25,710
Deduct: receipts credited to revenue..		61						61
Add: services provided by other departments.....	3,860	3,860					3,860	3,860
Total cost of program.....	30,406	28,566	548	561	439	382	31,393	29,509
Library of Parliament								
Printed and other information.....	749	757					749	757
Research papers and staff.....	410	308					410	308
Administration.....	153	149	20	13			173	162
	1,312	1,214	20	13			1,332	1,227
Add: services provided by other departments.....	309						309	309
Total cost of program.....	1,621	1,214	20	13			1,641	1,536

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
The Senate			
Members of the Senate—Pensions to retired Senators.....	157	157	117
House of Commons			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association....	40	40	37
Grant to the Canadian Group, Inter-Parliamentary Union.....	30	30	30
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association.....	31	31	31
Grant to parliamentary centre for foreign affairs and foreign trade.....	25	25	25
Expenses of the Canada-United States Inter-Parliamentary Group, of delegates attending other inter-parliamentary conferences, expenses connected with visits of delegates to and from other legislatures.....	142	105	65
Expenses of the Third General Conference of "L'Association internationale des parlementaires de langue française" to be held in Canada in 1971.....	131	114	
Expenses in connection with attendance at bureau meetings of "L'Association internationale des parlementaires de langue française" including Canada's assessment for membership in l'Association.....	7	5	2
Canada's share of expenses of the Commonwealth Parliamentary Association including the assessment for membership in the Association.....	33	32	32
Expenditures from appropriations not required for 1971-72.....			5
Total.....	439	382	227
Grand total.....	596	539	344

Net Expenditure by Program and Standard Object

(in millions of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages.....	3,767 3,678 <i>2,743</i>	16,088 16,092 <i>11,953</i>	1,173 1,065 <i>821</i>	21,028 20,835 <i>15,517</i>
(1) Other personnel costs.....	447 421 <i>312</i>	3,372 3,193 <i>2,970</i>		3,819 3,614 <i>3,282</i>
(2) Transportation and communications.....	419 340 <i>302</i>	2,187 1,908 <i>1,553</i>	13 14 <i>12</i>	2,619 2,262 <i>1,867</i>
(3) Information.....	810 591 <i>953</i>	3,410 2,603 <i>2,752</i>		4,220 3,194 <i>3,705</i>
(4) Professional and special services.....	350 266 <i>537</i>	647 180 <i>62</i>	11 25 <i>10</i>	1,008 471 <i>609</i>
(5) Rentals.....		138 124 <i>166</i>	12 9	150 133 <i>166</i>
(6) Purchased repair and upkeep.....	3 3 <i>3</i>	10 5 <i>29</i>		13 8 <i>32</i>
(7) Utilities, materials and supplies.....	92 100 <i>80</i>	671 640 <i>504</i>	102 100 <i>91</i>	865 840 <i>675</i>
(9) Construction and acquisition of machinery and equipment.....	65 79 <i>29</i>	548 561 <i>346</i>	20 13 <i>133</i>	633 653 <i>508</i>
(10) Grants, contributions and other transfer payments.....	157 157 <i>117</i>	439 382 <i>227</i>		596 539 <i>344</i>
(12) All other expenditures.....	46 25 <i>46</i>	23 22 <i>483</i>	1 1 <i>2</i>	70 48 <i>531</i>
Total net expenditures.....	6,156 5,660 <i>5,122</i>	27,533 25,710 <i>21,045</i>	1,332 1,227 <i>1,069</i>	35,021 32,597 <i>27,236</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	The Senate	House of Commons	Library of Parliament	Total
RECEIPTS—				
Operating—				
Annual appropriations.....	3,072	15,556	1,227	19,855
Statutory appropriations.....	2,588	10,154		12,742
Credited to revenue.....	28	61		89
Total receipts.....	5,688	25,771	1,227	32,686
OUTLAYS—				
Operating—				
Goods and services..	5,424	24,767	1,227	31,418
Grants and contributions.....	157	382		539
Capital—				
Department.....	79	561		640
Receipts credited to revenue.....	28	61		89
Total outlays.....	5,688	25,771	1,227	32,686
Net receipts or net outlays (—).....	nil	nil	nil	nil

REVENUES

	1971-72	1970-71
The Senate		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits.....	2,100 00	2,850 00
B Services and service fees.....	2,382 00	9,282 34
C Refunds of previous years' expenditure.....	251 74	60 00
D Miscellaneous.....	22,901 58	46,998 42
Total.....	\$27,635 32	\$59,190 76

1971-72

Details

Non-Tax Revenue—		
A Privileges, licences and permits: Fees on private bills		2,100
B Services and service fees: Certified copies of Acts of Parliament.....		2,382
C Refunds of previous years' expenditure: Sale of publications.....		252
D Miscellaneous: Senators' contributions to the consolidated revenue fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965.....		22,901
Total.....	\$	27,635

1971-72 1970-71

House of Commons
Comparative Summary

Non-Tax Revenue—		
A Privileges, licences and permits.....	6,383 40	125 00
B Refund of previous year's expenditure.....	49,301 53	8,366 60
C Miscellaneous.....	5,685 30	6,015 10
Total.....	\$61,370 23	\$14,506 70

1970-71

Details

Non-Tax Revenue—		
A Privileges, licences and permits: registration fees, parliamentary agents.....		6,383
B Refund of previous year's expenditure.....		49,302
C Miscellaneous.....		5,685
Total.....	\$	61,370

1971-72 1970-71

Library of Parliament
Comparative Summary

Non-Tax Revenue—		
Refund of previous year's expenditure..	35 81	61 67
Miscellaneous.....	309 97	564 74
Total.....	\$ 345 78	\$ 626 41

Appendix 1

**Members of Parliament
Retiring Allowances Account**
**STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1972**

	Debit	Credit
Balance as at March 31, 1971.....		4,294,102
RECEIPTS		
Members contributions—		
Current.....		463,685
Arrears of principal, interest and mor- tality insurance.....		200,114
Government contributions—		
Current.....		463,685
On amounts payable re elections.....		124,093
Interest on fund.....		283,026
DISBURSEMENTS		
Annual allowances.....	393,720	
Withdrawal allowances.....	17,944	
Refund of contributions.....	6,371	
Balance as at March 31, 1972.....	5,410,670	
	\$5,828,705	\$5,828,705

Appendix 2

**Supplementary Retirement Benefits Accounts
for Members of Parliament**
**STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1972**

House of Commons	Debit	Credit
Balance as at March 31, 1971.....	6,303	
RECEIPTS		
Members' contributions—		
Current.....		29,667
Government contributions—		
Current.....		29,667
On elections.....		908
Interest on fund.....		146
DISBURSEMENTS		
Annual allowances.....	53,943	
Withdrawal allowances.....	353	
Balance as at March 31, 1972.....		211
	\$ 60,599	\$ 60,599

Appendix 3

**Supplementary Retirement Benefits Accounts for
Members of Parliament**
**STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1972**

THE SENATE	Debit	Credit
Balance as at March 31, 1971.....		6,599
RECEIPTS		
Members contributions—		
Current.....		4,897
Government contributions—		
Current.....		4,897
DISBURSEMENTS		
Annual allowances.....	9,674	
Withdrawal allowances.....	100	
Balance as at March 31, 1972.....	6,619	
	\$ 16,393	\$ 16,393

SECTION 18

1971-72
PUBLIC ACCOUNTS

Post Office

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POST OFFICE

Department

Objective

- To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balance	1970-71 Expenditures
	\$	\$	\$	\$
1 Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services..... \$410,024,000 00				
Transfer from Treasury Board Vote 5 contingencies..... 212,550 00				
	410,236,550 00	405,745,668 22	4,490,881 78	363,847,773 02
5 Capital expenditures.....	8,382,000 00	7,575,431 31	806,568 69	4,748,188 09
Stat. Postmaster General—Salary and motor car allowance.....	13,277 70	13,277 70		
Stat. Refunds of amounts credited to revenue in previous years	4 00	4 00		17 00
Grand total.....	418,631,831 70	413,334,381 23	5,297,450 47	368,595,978 11

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Services provided by this department	Total cost of programs
Post Office.....	1971-72 1970-71	413,334 368,596	403,920 337,667	93,592 83,090	17,501 13,427	85,505 100,592

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Administration.....	33,972	33,638	883	798	94	86	34,949	34,522
Mail processing.....	180,349	181,335	4,252	3,843			184,601	185,178
Mail transportation.....	68,185	64,759	11	9			68,196	64,768
Mail delivery.....	148,988	147,943	3,040	2,748			152,028	150,691
Counter services.....	62,016	60,788	196	177			62,212	60,965
	493,510	488,463	8,382	7,575	94	86	501,986	496,124
Less: receipts credited to the vote.....	26,984	26,984					26,984	26,984
disbursements from revenue.....	56,370	55,806					56,370	55,806
	410,156	405,673	8,382	7,575	94	86	418,632	413,334
Deduct: receipts credited to revenue....	384,820	403,920					384,820	403,920
services provided by this department.....	14,407	17,501					14,407	17,501
Add: services provided by other departments.....	94,420	93,592					94,420	93,592
Total cost of programs.....	105,349	77,844	8,382	7,575	94	86	113,825	85,505

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Canada's share of upkeep of the International Bureau of the Universal Postal Union	63	63	56
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	31	23	21
Total	94	86	77

Net Expenditure by Program and Standard Object

(in thousands of dollars)

Standard Object	Estimates 1971-72	Expenditures 1971-72	Expenditures 1970-71
(1) Salaries and wages	351,224	351,211	307,436
(1) Other personnel costs	2,139	1,842	3,995
(2) Transportation and communications	105,310	100,477	99,189
(3) Information	1,829	1,938	935
(4) Professional and special services	20,303	20,922	21,322
(5) Rentals	938	713	920
(6) Purchased repair and upkeep	1,301	1,320	992
(7) Utilities, materials and supplies	9,182	8,120	8,555
(9) Construction and acquisition of machinery and equipment	8,382	7,575	4,748
(10) Grants, contributions and other transfer payments	94	86	77
(12) All other expenditures	1,283	1,920	1,035
(1-12) Total	501,985	496,124	449,204
(13) Less—expenditure from postal revenue authorized by the Post Office Act	56,370	55,806	55,106
	445,615	440,318	394,098
Receipts and revenues credited to the vote	26,984	26,984	25,502
Total net expenditures	418,631	413,334	368,596

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Operating—	
Annual appropriations.....	413,321
Statutory appropriations.....	13
Credited to appropriations.....	26,984
Credited to revenue.....	459,725
Total receipts.....	900,043
OUTLAYS—	
Operating—	
Goods and services.....	488,463
Grants and contributions.....	86
Capital—	
Department.....	7,575
Receipts credited to revenue.....	403,919
Total outlays.....	900,043
Net receipts or net outlays (—).....	nil

Revenue

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Postal revenue.....	486,581,016	418,178,676
B Less: Disbursements.....	55,805,878	55,106,359
	430,775,138	363,072,317
Transferred to Vote 10.....		25,502,000
Transferred to Vote 1.....	26,984,000	
	403,791,138	337,570,317
C Return on investments.....	12	8,106
D Refunds of previous years' expenditures.....	91,099	70,884
E Miscellaneous revenue.....	37,407	17,954
Total.....	\$403,919,656	\$337,667,261

Details Postal Revenue

RECEIPTS

Non-Tax Revenue—

A

Postage:

Sale of stamps, etc.,	
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.....	155,784,135
Postage meter and postage register machine impressions.....	245,564,203

Postage paid in cash:

First class mail—includes gold bullion, mutilated bank notes and sundries.....	4,266,544
Second class mail—newspapers and periodicals mailed by publishers and news dealers.....	14,158,046

Third class mail—circulars, books, catalogues and samples mailed under permit.....	28,201,062
Fourth class mail—mailings under special permit at parcel post rates.....	517,445
Government departments and agencies.....	13,335,264

Total postage..... 461,826,699

Payments received from foreign countries:

On parcels received from other countries for delivery in Canada.....	3,065,097
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada.....	5,308,564
Rental of post office lock boxes.....	5,182,190

Money orders:

Fees on postal money orders.....	10,564,799
Commission collected from foreign countries on foreign money orders payable in Canada.....	22,056
Profit on foreign exchange transactions.....	202,672

Other revenue:

Commissions received from the Department of Labour for collection of Government annuity premiums.....	16,500
Sundries.....	392,439

Gross postal revenue..... 486,581,016

DISBURSEMENTS

(Deducted from Gross postal revenue)

B Remuneration of postmasters and staffs, as follows:

Salaries and allowances paid at:

Revenue post offices.....	12,548,565
Semi-staff post offices.....	31,130,142
Sub post offices.....	6,832,622

Total "Remuneration of postmasters and staffs paid from revenue".....	50,511,329
Discount allowed to vendors of postage supplies.....	846
Compensation paid to messengers for special delivery of letters and parcels.....	99,676
Losses by fire, theft, forgery, etc.....	113,763
Commission paid to foreign countries on Canadian money orders payable in those countries.....	35,297
Postage on parcels mailed in Canada for delivery in foreign countries.....	1,861,948
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries.....	2,245,709
Indemnities paid in respect of loss, insured and C.O.D. parcels and registered articles.....	937,310

Total disbursements.....	55,805,878
Less: transferred to Vote 1.....	26,984,000

Net postal revenue..... 403,791,138

Other revenue

RECEIPTS

C Return on investments.....	12
D Refunds of previous years' expenditures.....	91,099
E Miscellaneous revenue.....	37,407

Total other revenue..... 128,518

Grand total..... \$403,919,656

Appendix 1

Post Office Department

BALANCE SHEET
AS AT MARCH 31 1972

ASSETS

Cash in the hands of Postmasters and in transit..... \$ 20,225,145

POST OFFICE ACCOUNTS

IN CONSOLIDATED REVENUE FUND

Post Office Savings Bank.....	\$ 3,565,541	
Outstanding money orders.....	33,784,766	
Philatelic trust.....	271,329	
Post Office account.....	554,795	
Suspense account—paylist deductions.....	173,719	
Post Office Guarantee Fund—Cash..	9,053	
Contractors' security deposits.....	10,483	
		<u>38,369,686</u>

INVENTORY OF MATERIALS AND FITTINGS

Materials for use in the manufacture of uniforms, satchels and mail bags	655,044
--	---------

ACCOUNTS RECEIVABLE

International reply coupons from foreign postal administrations.....	\$ 36,103	
Government departments and agencies for departmental mailings.....	187,040	
Foreign postal administrations for payment of money orders.....	740,634	
Sundry accounts receivable.....	21,572	
		<u>985,349</u>

SUSPENSE ACCOUNTS

Losses by fire, theft and other causes under investigation.....	304,921
---	---------

\$ 60,540,145

LIABILITIES

Post Office Savings Bank depositors..... \$ 3,565,541

POST OFFICE ACCOUNTS

IN CONSOLIDATED REVENUE

Cash on hand and in transit.....	\$ 20,225,145	
Post Office Working Capital Advance	655,044	
		<u>20,880,189</u>

OUTSTANDING POSTAL MONEY ORDERS

Unpaid money orders.....	\$ 32,832,678
Liability to chartered banks for paid money orders.....	4,737,146

	<u>\$ 37,569,824</u>
Less; Provisional payments to foreign countries.....	3,785,058
	<u>33,784,766</u>

DEPOSIT ACCOUNTS

Philatelic.....	\$ 271,329	
Post Office Guarantee Fund—Cash..	9,053	
Contractors' security.....	10,483	
		<u>290,865</u>

ACCOUNTS PAYABLE

Accrued salaries and salary warrants issued prior to 31 March 1972 remaining unpaid.....	\$ 1,084,251	
Sundry accounts payable.....	2,451	
		<u>1,086,702</u>

SUSPENSE ACCOUNTS

Adjustment of revenue for unsold postage supplies at Canadian Forces post offices outside Canada	\$ 50,866	
Paylist deductions not transferred to other government departments or agencies.....	675,747	
Unfilled philatelic orders.....	67,739	
Sundry credit balances.....	137,730	
		<u>932,082</u>

\$ 60,540,145

NOTE: Lands and buildings are provided and paid for by the Department of Public Works and consequently are not included among the assets. Certain international accounts receivable and payable are not in the Balance Sheet, since they cannot be established with sufficient accuracy.

Certified correct
J.A.H. MACKAY
Deputy Postmaster General

Appendix 1—Concluded

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1972

REVENUES

Gross postal revenue.....	486,581,016	
Other revenue—		
Return on investments.....	12	
Refunds of previous years' expenditure.....	91,099	
Miscellaneous revenue.....	37,407	
	128,518	
Total cash revenue.....	486,709,534	
Value of services provided by Post Offices:		
*Government of Canada mail free of postage.....	14,174,592	
Interest on money order float at 7%.....	3,074,618	
Interest on funds in savings bank account at 7%.....	252,195	
	17,501,405	
Total revenues.....	504,210,939	

EXPENDITURES

Expenditures paid from parliamentary appropriations.....	413,334,381	
Expenditures paid from postal revenue.....	55,805,878	
Expenditures for vote netting of postal revenue items authorized by the Appropriations Act.....	26,984,000	
	496,124,259	
Value of services provided by other departments:		
Accommodation provided by Department of Public Works.....	45,981,000	
Accounting and cheque issue service provided by Department of Supply and Services.....	783,000	
**Contributions to: superannuation account \$38,493,900, employee group-surgical-medical insurance \$2,335,550 and Canada pension plan account and Quebec pension plan account \$5,539,900 by Treasury Board.....	46,369,350	
Employee compensation payments by the Department of Labour.....	459,000	
	93,592,350	
Total costs.....	589,716,609	
Net operating deficit.....	\$ 85,505,670	
Total cash revenue.....	486,709,534	
Less: Expenditures paid from postal revenue.....	55,805,878	
Transferred to Vote 1.....	26,984,000	
Total, transferred to Receiver General of Canada.....	\$403,919,656	

*Amount based on actual mail volume—1971-72.

**Reflects value of contributions to superannuation, group-surgical-medical insurance, Canada pension and Quebec pension plan accounts based on actual salaries paid and number of contributing employees.

Appendix 2

Post Office Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971
Inventory, at cost.....	650,523	518,337
Shortage in Inventory.....	4,521	4,068
	\$ 655,044	\$ 522,405
LIABILITIES	1972	1971
Accounts receivable.....		9,578
Balance of working capital advance.....	655,044	531,983
	\$ 655,044	\$ 522,504

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Balance, inventory at beginning of year.....	522,405	765,110
Increase or decrease(—) in inventory during the year.....	132,639	—242,705
Net profit for the year (Exhibit A).....	—12	—8,106
	655,056	530,511
Net profit credited to non-tax revenue.....	12	8,106
	\$ 655,044	\$ 522,405

NOTE.—The debit balance in this account at any time not to exceed \$895,000.

EXHIBIT "A"

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Sales.....	911,077	997,971
Cost of sales—		
Inventory at beginning of year.....	522,405	765,110
Costs incurred during the year.....	1,043,703	747,160
	1,566,108	1,512,270
Inventory at end of year.....	—655,043	—522,405
	911,065	989,865
Net profit for the year.....	\$ 12	\$ 8,106

SECTION 19

1971-72 PUBLIC ACCOUNTS

Privy Council

Privy Council
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board
Science Council of Canada

CONTENTS

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Net expenditure by program and standard object.....	19· 8
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PRIVY COUNCIL

Department

Objectives

- To provide for the operation and support of the central decision-making mechanism of the government.
- The provision of administrative and support services for the Constitutional Conference.
- To assure the optimum use of science and technology in support of national objectives.

Chief Electoral Officer

Objective

- To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with provisions of the Canada Elections Act.

Commissioner of Official Languages

Objective

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

NOTE: Expenditures in respect of Central Mortgage and Housing Corporation which were reported under Privy Council in 1970-71 are now reported under the Department of Urban Affairs and Housing.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
Privy Council Office Program				
1 Program expenditures and contributions including main- tenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Coun- cil for Canada who is a Minister without portfolio of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$ 7,282,500 00			
1b To extend the purposes of Privy Council Vote 1, Appropri- ation Act No. 3, 1971, to provide that the words "of a salary of \$7,500 per annum and pro rata for a period less than a year" be deleted and replaced by "or a Minister of State other than a Minister who pre- sides over a Ministry of State of a salary of \$7,500 per annum and pro rata for each period less than a year"	1 00			
	7,282,501 00	6,942,905 71	339,595 29	6,818,756 25
Stat. The Prime Minister's salary and motor car allowance.....	26,999 88	26,999 88		26,999 88
Stat. President of the Privy Council—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Leader of the Government in the Senate—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Ministers without portfolio—Motor car allowances.....	1,238 16	1,238 16		6,960 83
Stat. Allowances to former Prime Ministers.....	33,333 84	33,333 84		33,333 84
	7,378,072 72	7,038,477 43	339,595 29	6,920,050 64
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM				
5 Program expenditures.....	383,400 00	340,458 58	42,941 42	297,504 45
SECRETARIAT FOR SCIENCE POLICY AND TECHNOLOGY PROGRAM				
10 Program expenditures.....	1,394,800 00	1,063,128 69	331,671 31	
Stat. Minister for Science and Technological Services.....	10,830 55	10,830 55		
	1,405,630 55	1,073,959 24	331,671 31	
	9,167,103 27	8,452,895 25	714,208 02	7,217,555 09
Chief Electoral Officer				
15 Program expenditures.....	320,950 00	309,887 85	11,062 15	256,811 28
Stat. Salary of the Chief Electoral Officer.....	36,104 51	36,104 51		28,225 27
Stat. Expenses of elections.....	864,419 86	864,419 86		933,742 14
	1,221,474 37	1,210,412 22	11,062 15	1,218,778 69
Commissioner of Official Languages				
20 Program expenditures.....	943,000 00	823,419 43	119,580 57	355,425 83
Stat. Salary and expenses.....	41,406 73	41,406 73		32,716 21
	984,406 73	864,826 16	119,580 57	388,142 04
Economic Council of Canada				
25 Program expenditures.....	\$ 2,008,000 00			
25b.....	120,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,560 00			
	2,129,560 00	2,125,559 60	4,000 40	1,745,800 00
Public Service Staff Relations Board				
30 Program expenditures and authority to spend revenue received during the year.....	1,705,000 00	1,537,598 68	167,401 32	1,299,934 34
Science Council of Canada				
35 Program expenditures.....	\$ 1,343,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	975 00			
	1,343,975 00	1,339,368 68	4,606 32	1,184,740 97
Total.....	16,551,519 37	15,530,660 59	1,020,858 78	13,054,951 13

Total Cost of Program

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
PRIVY COUNCIL OFFICE.....	1971-72	7,039	11	1,333		8,361
	1970-71	6,920	7	1,029		7,942
CONSTITUTIONAL CONFERENCE SECRETARIAT.....	1971-72	340		53		393
	1970-71	297		49		346
SECRETARIAT FOR SCIENCE POLICY AND TECHNOLOGY.....	1971-72	1,074		380		1,454
	1970-71					
Total department.....	1971-72	8,453	11	1,766		10,208
	1970-71	7,217	7	1,078		8,288
Chief Electoral Officer.....	1971-72	1,210	2	224		1,432
	1970-71	1,219	6	217		1,430
Commissioner of Official Languages.....	1971-72	865		162		1,027
	1970-71	388		67		455
Economic Council of Canada.....	1971-72	2,126		427		2,553
	1970-71	1,746	1	342		2,087
Public Service Staff Relations Board.....	1971-72	1,538		282		1,820
	1970-71	1,300		262		1,563
Science Council of Canada.....	1971-72	1,339		198		1,537
	1970-71	1,185		124		1,309
Grand total.....	1971-72	15,531	13	3,059		18,577
	1970-71	13,055	14	2,090		15,131

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Privy Council								
PRIVY COUNCIL OFFICE PROGRAM								
Office of the Prime Minister.....	1,095	1,241					1,095	1,241
Offices of the President of the Privy Council, Leader of the Government in the Senate, Ministers without portfolio or Ministers of state.....	468	615		52			468	667
Cabinet Secretariat (Operations and Plans).....	2,121	1,546				5	2,121	1,551
Federal-Provincial Relations Secretariat.....	1,098	664					1,098	664
Administration.....	1,676	1,841	70	279			1,746	2,120
Commissions of Inquiry and Task Forces.....	350	296			500	500	850	796
	6,808	6,203	70	331	500	505	7,378	7,039
Deduct: receipts credited to revenue.....	6	11					6	11
Add: services provided by other departments.....	1,333	1,333					1,333	1,333
Total cost of program.....	8,135	7,525	70	331	500	505	8,705	8,361
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM								
Constitutional Conference Secretariat	377	340	6				383	340
Add: services provided by other departments.....	53	53					53	53
Total cost of program.....	430	393	6				436	393
SECRETARIAT FOR SCIENCE POLICY AND TECHNOLOGY PROGRAM								
Secretariat for science policy and technology.....	1,306	976	100	96		2	1,406	1,074
Add: services provided by other departments.....	380	380					380	380
Total cost of program.....	1,686	1,356	100	96		2	1,786	1,454
Chief Electoral Officer								
Administration.....	353	342	4	4			357	346
Elections.....	864	864					864	864
	1,217	1,206	4	4			1,221	1,210
Deduct: receipts credited to revenue.....	1	2					1	2
Add: services provided by other departments.....	224	224					224	224
Total cost of program.....	1,440	1,428	4	4			1,444	1,432
Commissioner of Official Languages								
Administration.....	358	436	10	7			368	443
Complaints services.....	237	152					237	152
Special studies services.....	379	270					379	270
	974	858	10	7			984	865
Add: services provided by other departments.....	162	162					162	162
Total cost of program.....	1,136	1,020	10	7			1,146	1,027

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Economic Council of Canada	2,127	2,115	3	11			2,130	2,126
<i>Deduct: receipts credited to revenue</i>								
<i>Add: services provided by other departments</i>	427	427					427	427
Total cost of program	2,554	2,542	3	11			2,557	2,553
Public Service Staff Relations Board								
Staff relations administration.....	774	690	2	35			776	725
Pay Research Bureau.....	927	800	4	13			931	813
	1,701	1,490	6	48			1,707	1,538
<i>Less: receipts and revenues credited to the vote</i>	2						2	
	1,699	1,490	6	48			1,705	1,538
<i>Add: services provided by other departments</i>	282	282					282	282
Total cost of program	1,981	1,772	6	48			1,987	1,820
Science Council of Canada	1,338	1,311	6	28			1,344	1,339
Operations.....								
<i>Add: services provided by other departments</i>	189	198					189	198
Total cost of program	1,527	1,509	6	28			1,533	1,537

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
PRIVY COUNCIL OFFICE PROGRAM			
The National Committee on Indian Rights and Treaties.....	500	500	500
McGill University—Faculty of Management.....	5	5	
	505	505	500
SECRETARIAT FOR SCIENCE POLICY AND TECHNOLOGY PROGRAM			
SCITEC (The Association of the Scientific, Engineering and Technological Community of Canada).....	2	2	
Total department	507	507	500

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council Office Program	Constitutional Conference Secretariat Program	Secretariat for Science Policy and Technology Program	Total Department	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Science Council of Canada	Total
(1) Salaries and wages.....	4,448 4,246 3,921	238 206 197	936 554	5,622 5,006 4,118	318 280 251	781 595 226	1,489 1,480 1,333	1,216 1,073 938	638 565 546	10,064 8,999 7,412
(1) Other personnel costs.....	35 81 72	6 9 7	15 3	56 93 79				1 1 2		57 94 81
(2) Transportation and communications.....	385 434 435	22 39 13	80 184	487 657 448	11 8 9	84 64 20	95 90 76	91 90 65	134 124 131	902 1,033 749
(3) Information.....						15	56 65 31	41 32 36	108 147 53	220 330 120
(4) Professional and special services.....	1,174 793 614	52 50 32	153 183	1,379 1,026 646	17 46 18	50 79 60	411 416 238	107 96 96	406 427 383	2,370 2,090 1,441
(6) Rentals.....	65 72 59	20 12 12	20 9	105 93 71	2 2 1	13 14 4	11 13 7	2 3 2	3 3 3	136 125 88
(6) Purchased repair and upkeep.....	14 12 11	1 1	1	16 13 11	1 1 1	1 1	6 4 2	3 2 1	3 3 3	30 24 17
(7) Utilities, materials and supplies.....	287 204 253	35 21 33	60 30	382 255 286	4 4 3	25 16 13	53 40 34	44 45 31	39 44 37	547 404 404
(9) Construction and acquisition of machinery and equipment.....	70 331 89	6 1	100 96	176 427 90	4 4 3	10 7 64	3 11 20	6 48 8	6 28 26	205 525 210
(10) Grants, contributions and other transfer payments.....	500 505 500		2	500 507 500						500 507 500
(12) All other expenditures.....	400 361 966	3 2 2	41 13	444 376 968	864 865 934	5 3 1	6 7 5	196 148 123	7 1 3	1,522 1,400 2,034
(1-12) Total.....	7,378 7,039 6,920	383 340 297	1,406 1,074	9,167 8,453 7,217	1,221 1,210 1,219	984 865 388	2,130 2,126 1,746	1,707 1,538 1,302	1,344 1,339 1,185	16,553 15,531 13,057
(13) Less—receipts and revenues credited to the vote.....								2 2		2 2
Total net expenditures.....	7,378 7,039 6,920	383 340 297	1,406 1,074	9,167 8,453 7,217	1,221 1,210 1,219	984 865 388	2,130 2,126 1,746	1,705 1,538 1,300	1,344 1,339 1,185	16,551 15,531 13,055

Amounts in roman type are 1971-72 estimates.
Amounts in bold face type are 1971-72 expenditures.
Amounts in *italic* type are 1970-71 expenditures.

(in thousands of dollars)

[illegible]

Revenues

Privy Council Comparative Summary		1971-72	1970-71	Commissioner of Official Languages Comparative Summary		1971-72	1970-71
Non-Tax Revenue—				Non-Tax Revenue—			
A	Refunds of previous years' expenditure.....	4,462 68	1,178 99		Miscellaneous.....	\$ 9 00	\$
B	Miscellaneous.....	6,129 92	5,719 92				
	Total.....	\$10,592 60	\$ 6,898 91				
			1971-72	Economic Council of Canada Comparative Summary			
Details				Non-Tax Revenue—			
Non-Tax Revenue—				Refunds of previous years' expenditure		\$	\$ 1,104 71
A	Refunds of previous years' expenditure.....		4,463	Public Service Staff Relations Board Comparative Summary			
B	Miscellaneous: Payment by the Prime Minister as required by section 5 of the Prime Minister's Residence Act, c. 216, R.S., \$5,000; payment by the Prime Minister's chauffeur for accommodation \$720; conduct money to validate the services (Summons served on the Prime Minister, re—case of Roman Dowhopoluk) \$10; contribution from the Province of Prince Edward Island for Constitutional Conference Secretariat \$400.....		6,130	Non-Tax Revenue—			
	Total.....		\$ 10,593	Refunds of previous years' expenditure		\$	\$ 425 35
Office of the Chief Electoral Officer Comparative Summary		1971-72	1970-71	Science Council of Canada Comparative Summary			
Non-Tax Revenue—				Non-Tax Revenue—			
	Miscellaneous.....	\$2,000 00	\$ 5,800 00	Refunds of previous years' expenditure		\$ 2,396 50	\$ 429 64
			1971-72				
Details							
Non-Tax Revenue—							
	Miscellaneous: Forfeiture of candidates' election deposits.....		\$ 2,000				

Appendix 1

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY-ELECTIONS

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
General elections—						
Prior to 1968.....					22	22
1968.....	85	5			96	186
Next general election.....			501,153			501,153
By-elections—						
1970.....	20		1,820		10,593	12,433
1971.....	48,356	77,423	3,583	110,682	89,438	329,482
Northwest Territories Council vote.....	8,072	11,902	1,170			21,144
Total.....	56,533	89,330	507,726	110,682	100,149	864,420

GENERAL ELECTION 1968

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
SUMMARY						
Nova Scotia.....					24	24
New Brunswick.....					24	24
Quebec.....	39					39
Ontario.....	46	5				51
Saskatchewan.....					24	24
Alberta.....					24	24
Total.....	85	5			96	186

NEXT GENERAL ELECTION

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
SUMMARY						
Newfoundland.....			10,201			10,201
Nova Scotia.....			13,560			13,560
Prince Edward Island.....			4,862			4,862
New Brunswick.....			10,313			10,313
Quebec.....			105,012			105,012
Ontario.....			117,315			117,315
Manitoba.....			18,523			18,523
Saskatchewan.....			19,767			19,767
Alberta.....			31,853			31,853
British Columbia.....			33,812			33,812
Yukon Territory.....			1,760			1,760
Northwest Territories.....			1,417			1,417
General Accounts.....			132,758			132,758
Total.....			501,153			501,153

Appendix 2

Economic Council of Canada

(Established by the Economic Council of Canada Act)

STATEMENT OF EXPENDITURE FOR THE YEAR
ENDED MARCH 31, 1972

AUDITOR GENERAL OF CANADA

(with comparative figures for the year ended March 31, 1971)

Ottawa, July 26, 1972.

	1972	1971
Administration:		
Salaries and employee benefits.....	\$1,754,082	\$1,520,091
Professional and special services.....	416,444	199,267
Accommodation.....	146,537	146,175
Publication of reports and studies.....	65,430	30,718
Travel and removal.....	62,277	53,616
Office stationery and supplies.....	39,825	34,426
Telephone and telegrams.....	23,994	21,051
Rental of office machines.....	12,330	6,358
Office furniture and equipment.....	10,599	19,864
Postal services and postage.....	7,843	5,341
Repair of office furniture and equipment..	3,760	2,349
Freight, express and cartage.....	2,768	1,390
Miscellaneous.....	6,671	4,526
	2,552,560	2,045,172
Special studies and references:		
Professional and special services.....		38,628
Total expenditure.....	\$2,552,560	\$2,083,800
Total expenditure provided for by:		
Privy Council Vote 25.....	\$2,125,560	\$1,745,800
Government departments which provided major services without charge.....	427,000	338,000
	\$2,552,560	\$2,083,800

Certified correct:

N. LAFRANCE

Chief of Administration

Approved:

ANDRE RAYNAULD

Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of July 26, 1972 to the Economic Council of Canada and The Right Honourable the Prime Minister.

A. M. HENDERSON

Auditor General of Canada

To: ECONOMIC COUNCIL OF CANADA

AND

THE RIGHT HONOURABLE THE PRIME MINISTER,
OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Economic Council of Canada for the year ended March 31, 1972, pursuant to the provisions of section 20 of the Economic Council of Canada Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expenditure presents fairly the financial transactions of the Council for the year ended March 31, 1972, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada

Appendix 3

Science Council of Canada

(Established by the Science Council of Canada Act)

STATEMENT OF EXPENDITURE FOR THE YEAR
ENDED MARCH 31, 1972

AUDITOR GENERAL OF CANADA

(with comparative figures for the year ended March 31, 1971)

Ottawa, July 26, 1972.

	1972	1971
Administration:		
Salaries and employee benefits.....	\$ 657,787	\$ 574,453
Professional and special services.....	426,964	377,814
Publication of reports and studies.....	147,585	58,464
Travel and removal.....	99,665	110,187
Accommodation.....	98,000	86,240
Office stationery and supplies.....	43,946	36,723
Office furniture and equipment.....	27,697	25,905
Telephones and telegrams.....	20,402	18,844
Postal services and postage.....	7,416	4,078
Repair of office furniture and equipment..	2,990	3,222
Miscellaneous.....	4,917	13,061
Total expenditure.....	\$1,537,369	\$1,308,991
Total expenditure provided for by:		
Privy Council Vote 35.....	\$1,339,369	\$1,184,741
Government departments which provided major services without charge.....	198,000	124,250
	\$1,537,369	\$1,308,991

TO: SCIENCE COUNCIL OF CANADA

AND

THE MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,
OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Science Council of Canada for the year ended March 31, 1972 pursuant to the provisions of section 18 of the Science Council of Canada Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expenditure presents fairly the financial transactions of the Council for the year ended March 31, 1972, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

Certified correct:

D. HUNKA

Chief of Administration

Approved:

ROGER GAUDRY

Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of July 26, 1972 to the Science Council of Canada and the Minister of State for Science and Technology.

A. M. HENDERSON

Auditor General of Canada

SECTION 20

1971-72 PUBLIC ACCOUNTS

Public Works

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PUBLIC WORKS

Department

Objectives

- To provide central policy direction and central administrative support services for all departmental programs.
- To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction, property use and protection.
- To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.
- To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.
- To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

Appropriations and Expenditures

Vote			1971-72	1971-72	Unexpended	1970-71
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
ADMINISTRATION PROGRAM						
1	Program expenditures.....	\$13,442,000 00				
	1a.....	500,000 00				
	1b.....	53,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	59,280 00				
			14,054,280 00	13,622,207 24	432,072 76	12,074,394 11
Stat.	Minister of Public Works—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Federal Court awards.....					
Stat.	Refunds of amounts credited to revenue in previous years	947 04	947 04	947 04		3,837 82
			14,072,226 96	13,640,154 20	432,072 76	12,095,231 85
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM						
5	Program expenditures and the grants listed in the Estimates.....	\$ 14,430,000 00				
	5a.....	1,000,000 00				
	5b.....	17,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	182,000 00				
			15,629,000 00	15,259,921 36	369,078 64	13,535,196 86
ACCOMMODATION PROGRAM						
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates, and, on a partially recoverable basis, to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year.....	\$129,465,000 00				
	10a To authorize the transfer of \$5,400,000 from Public Works Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	9,900,000 00				
	10b To authorize the transfer of \$999,999 from Public Works Vote 15, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00				
	Transfers from Vote 15.....	6,399,999 00				
			145,765,000 00	144,712,695 32	1,052,304 68	126,831,742 62
15	Capital expenditures including expenditures on works on other than federal property.....	\$119,785,000 00				
	Less transfers to Vote 10.....	6,399,999 00				
			113,385,001 00	113,269,667 68	115,333 32	91,596,057 26
Stat.	Federal Court awards.....		221,333 29	221,333 29		5,521 23
Stat.	Refunds of amounts credited to revenue in previous years..		421 92	421 92		
			259,371,756 21	258,204,118 21	1,167,638 00	218,433,321 11
MARINE PROGRAM						
20	Operating expenditures and contributions.....	\$ 10,198,000 00				
	20a.....	1,600,000 00				
	20b To authorize the transfer of \$600,000 from Public Works Vote 40, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00				
	Transfer from Vote 40.....	600,000 00				
			12,398,001 00	12,352,273 15	45,727 85	11,389,824 75
25	Capital expenditures including expenditures on works on other than federal property.....		22,031,000 00	21,904,098 21	126,901 79	23,061,826 21
Stat.	Dry dock subsidies—Canadian Vickers, Montreal.....		180,000 00	180,000 00		180,000 00
	Expenditures from appropriations not required for 1971-72					15,389 33
			34,609,001 00	34,436,371 36	172,629 64	34,647,040 29

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
35 Operating expenditures and contributions including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge.....	9,117,000 00	8,699,800 41	417,199 59	8,666,367 29
40 Capital expenditures including expenditures on works on other than federal property..... \$ 5,183,000 00				
Less transfer to Vote 20..... 600,000 00	4,583,000 00	4,177,906 33	405,093 67	3,707,309 52
Stat. Contributions to the provinces under terms of the Trans-Canada Highway Act.....	2,338,157 65	2,338,157 65		39,573,136 76
	16,038,157 65	15,215,864 39	822,293 26	51,946,813 57
Total.....	339,720,141 82	336,756,429 52	2,963,712 30	330,657,603 68

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add : Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION.....	1971-72	13,640	44	2,007	1,237	16,840
	1970-71	12,095	11	1,792	1,425	15,301
PROFESSIONAL AND TECHNICAL SERVICES.....	1971-72	15,260	75	2,160	1,135	18,480
	1970-71	13,535	15	1,809	1,387	16,716
ACCOMMODATION.....	1971-72	258,204	7,936	6,434		256,702
	1970-71	218,434	8,200	5,521		215,755
MARINE.....	1971-72	34,436	1,248	747	203	34,138
	1970-71	34,647	1,096	621	65	34,237
TRANSPORTATION AND OTHER ENGINEERING.....	1971-72	15,216	237	376	229	15,584
	1970-71	51,947	213	297	219	52,250
Total.....	1971-72	336,756	9,540	11,724	2,804	341,744
	1970-71	330,658	9,535	10,040	3,096	334,259

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Executive offices.....	1,366	1,430	37	9			1,403	1,439
Administrative services.....	12,557	11,955	112	249			12,669	12,204
	13,923	13,385	149	258			14,072	13,643
Less: receipts and revenues credited to the vote.....		3						3
	13,923	13,382	149	258			14,072	13,640
		44						44
Deduct: receipts credited to revenue....								
Add: services provided by other departments.....	2,007	2,007					2,007	2,007
accommodation provided by this department.....	1,237	1,237					1,237	1,237
Total cost of program.....	17,167	16,582	149	258			17,316	16,840
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services.....	14,813	14,168	112	231	23	23	14,948	14,422
Real property services.....	673	828	3	6	5	5	681	839
	15,486	14,996	115	237	28	28	15,629	15,261
Less: receipts and revenues credited to the vote.....		1						1
	15,486	14,995	115	237	28	28	15,629	15,260
		75						75
Deduct: receipts credited to revenue....								
Add: services provided by other departments.....	2,160	2,160					2,160	2,160
accommodation provided by this department.....	1,135	1,135					1,135	1,135
Total cost of program.....	18,781	18,215	115	237	28	28	18,924	18,480
ACCOMMODATION PROGRAM								
General purpose buildings.....	100,872	96,824	68,116	79,752			168,988	176,576
Single purpose buildings.....	43,089	44,845	45,491	33,576			88,580	78,421
Program management.....	7,874	10,369		168			7,874	10,537
	151,835	152,038	113,607	113,496			265,442	265,534
Less: receipts and revenues credited to the vote.....	1,560	1,560		5			1,560	1,565
amounts recoverable from other departments and agencies.....	4,510	5,765					4,510	5,765
	145,765	144,713	113,607	113,491			259,372	258,204
	4,124	7,936					4,124	7,936
Deduct: receipts credited to revenue....								
Add: services provided by other departments.....	6,434	6,434					6,434	6,434
Total cost of program.....	148,075	143,211	113,607	113,491			261,682	256,702
MARINE PROGRAM								
Industry support.....	11,968	12,201	22,015	20,661	180	180	34,163	33,042
Water level control.....	383	308	16	1,268	47	47	446	1,623
	12,351	12,509	22,031	21,929	227	227	34,609	34,665

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
MARINE PROGRAM—Concluded								
<i>Less:</i> receipts and revenues credited to the vote.....		204		25				229
	12,351	12,305	22,031	21,904	227	227	34,609	34,436
<i>Deduct:</i> receipts credited to revenue....	682	1,248					682	1,248
<i>Add:</i> services provided by other departments.....	747	747					747	747
accommodation provided by this department.....	203	203					203	203
Total cost of program.....	12,619	12,007	22,031	21,904	227	227	34,877	34,138
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities.....	8,361	8,322	4,583	4,539	3,338	2,986	16,282	15,847
<i>Less:</i> receipts and revenues credited to the vote.....	244	270		361			244	631
	8,117	8,052	4,583	4,178	3,338	2,986	16,038	15,216
<i>Deduct:</i> receipts credited to revenue....	75	237					75	237
<i>Add:</i> services provided by other departments.....	376	376					376	376
accommodation provided by this department.....	229	229					229	229
Total cost of program.....	8,647	8,420	4,583	4,178	3,338	2,986	16,568	15,584

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grant to the Canadian Good Roads Association.....	23	23	28
Grant to the Canadian Joint Fire Prevention Publicity Committee.....	5	5	3
	28	28	31
MARINE PROGRAM			
Dry dock subsidy to Canadian Vickers.....	180	180	180
Okanagan flood control project.....	47	47	44
	227	227	224
TRANSPORTATION AND OTHER ENGINEERING PROGRAM			
Contributions towards federal share of the cost of constructing highway No. 6 in the counties of Matane and Gaspé North, Quebec.....	1,000	648	1,729
Contributions to the provinces under terms of the Trans-Canada Highway Act.....	2,338	2,338	39,573
	3,338	2,986	41,302
Total.....	3,593	3,241	41,557

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Professional and Technical Services Program	Accommoda- tion Program	Marine Program	Transportation and Other Engineering Program	Total
(1) Salaries and wages.....	11,104 11,019 <i>9,988</i>	13,040 12,901 <i>11,570</i>	34,052 34,065 <i>31,087</i>	3,990 5,217 <i>3,925</i>	2,104 2,205 <i>1,797</i>	64,290 65,407 <i>58,367</i>
(1) Other personnel costs.....	235 73 <i>102</i>	192 54 <i>57</i>	1,956 475 <i>761</i>	745 316 <i>312</i>	477 137 <i>164</i>	3,605 1,055 <i>1,396</i>
(2) Transportation and communications.....	928 854 <i>870</i>	586 770 <i>684</i>	1,850 2,342 <i>1,609</i>	268 535 <i>263</i>	282 171 <i>150</i>	3,914 4,672 <i>3,576</i>
(3) Information.....	22 9 <i>6</i>	7 8 <i>64</i>	166 104 <i>187</i>	53 37 <i>38</i>	9 6 <i>7</i>	257 164 <i>302</i>
(4) Professional and special services.....	883 632 <i>347</i>	1,137 582 <i>378</i>	15,033 18,740 <i>13,891</i>	954 947 <i>1,207</i>	271 474 <i>242</i>	18,278 21,375 <i>16,065</i>
(5) Rentals.....	140 177 <i>52</i>	40 36 <i>41</i>	62,026 57,972 <i>45,342</i>	101 241 <i>142</i>	18 27 <i>23</i>	62,325 58,453 <i>45,600</i>
(6) Purchased repair and upkeep.....	66 49 <i>45</i>	80 75 <i>67</i>	23,576 24,931 <i>32,339</i>	6,852 7,195 <i>14,232</i>	4,634 4,485 <i>4,273</i>	35,208 36,735 <i>50,956</i>
(7) Utilities, materials and supplies.....	502 567 <i>479</i>	397 564 <i>427</i>	19,808 22,995 <i>19,973</i>	903 1,047 <i>1,006</i>	1,226 1,361 <i>1,042</i>	22,836 26,534 <i>22,927</i>
(8) Construction and acquisition of land, buildings and equipment.....			102,320 98,213 <i>74,440</i>	20,110 18,550 <i>12,980</i>	3,688 3,687 <i>3,108</i>	126,118 120,450 <i>90,553</i>
(9) Construction and acquisition of machinery and equipment.....	149 257 <i>199</i>	115 238 <i>188</i>	4,597 5,670 <i>1,053</i>	405 348 <i>227</i>	235 305 <i>103</i>	5,501 6,818 <i>1,770</i>
(10) Grants, contributions and other transfer payments		28 28 <i>31</i>		227 227 <i>274</i>	3,338 2,986 <i>41,302</i>	3,593 3,241 <i>41,607</i>
(12) All other expenditures.....	43 6 <i>11</i>	7 5 <i>3</i>	58 27 <i>148</i>	1 5 <i>51</i>	3 3 <i>7</i>	109 46 <i>220</i>
(1-12) Total.....	14,072 13,643 <i>12,099</i>	15,629 15,261 <i>13,535</i>	265,442 265,534 <i>220,830</i>	34,609 34,665 <i>34,657</i>	16,282 15,847 <i>52,218</i>	346,034 344,950 <i>333,339</i>
(13) Less: receipts and revenues credited to the vote.....	3 4	1	6,070 7,330 <i>2,396</i>	229 229 <i>10</i>	244 631 <i>271</i>	6,314 8,194 <i>2681</i>
Total net expenditures.....	14,072 13,640 <i>12,095</i>	15,629 15,260 <i>13,535</i>	259,372 258,204 <i>218,434</i>	34,609 34,436 <i>34,647</i>	16,038 15,216 <i>51,947</i>	339,720 336,756 <i>330,658</i>

Amounts in roman type are 1971-72 estimates.

Amounts in **bold face** type are 1971-72 expenditures.Amounts in *italic* type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Operating—	
Annual appropriations.....	333,998
Statutory appropriations.....	2,758
Credited to appropriations.....	8,194
Credited to revenue.....	9,343
Capital—	
Interest receipts.....	197
Loans.....	5,937
Loan repayments.....	225
Total receipts.....	360,652
OUTLAYS—	
Operating—	
Goods and services.....	341,709
Grants and contributions.....	3,061
Subsidy and deficit payments.....	180
Capital—	
Loans.....	5,937
Loan repayments.....	225
Receipts credited to revenue.....	9,540
Total outlays.....	360,652
Net receipts or net outlays (—).....	nil

Revenues

		1971-72	1970-71
Comparative Summary			
Non-Tax Revenue—			
A Privileges, licences and permits		6,099,043 04	5,955,616 95
B Proceeds from sales.....		64,040 43	2,675 25
C Services and service fees.....		1,697,200 98	1,699,272 57
D Refunds of previous years' expenditures.....		852,959 35	1,417,186 21
E Miscellaneous.....		826,288 18	460,195 09
Total.....		\$9,539,531 98	\$9,534,946 07
		1971-72	
Details			
A Privileges, licences and permits:			
Ferry privileges.....		1,600	
Rental of:			
Public buildings and sites.....		6,079,486	
Kingston dry dock.....		1,600	
Water lots.....		4,807	
Encroachment fees, field camp accommodation.....		11,550	
			6,099,043
B Proceeds from sales:			
Sale of real estate.....		61,533	
Sale of scrap or surplus material and equipment.....		2,508	
			64,041
C Services and service fees:			
Supply of rations.....		108,994	
Commission from telephone booths in public buildings.....		21,780	
Supply of:			
Steam.....		436,329	
Water.....		208,193	
Electricity.....		112,444	
Sewer and/or garbage removal services.....		33	
Other—transportation, snow removal, etc.....		275,831	
Earnings of floating plant.....		40,207	
Earnings of graving docks, etc... Champlain graving dock, Lauzon, Que.....		143,934	
Lorne graving dock, Lauzon, Que.....		52,243	
Esquimalt graving dock, B.C.		294,065	
Selkirk repair slip, Man.....		3,148	
			1,697,201
D Refunds of previous years' expenditures: Energy, Mines and Resources—recovery of a portion of the cost of renting a helicopter for field surveys for marine terminal study—Herschel Island, YT \$10,867; Department of the Attorney General, Newfoundland—recovery of portion of salaries for fire department personnel, Pleasantville, St. John's, \$30,597; Canadian Marconi Company, Newfoundland—recovery of salaries of Department of Public Works personnel \$6,941; Electric Reduction Company, Newfoundland—recovery of cost of construction of wharf facilities at Long Harbour, Newfoundland \$67,936; Gullbridge Mines, Newfoundland—recovery of cost of			

Revenues—Concluded

Details—Continued

construction of wharf at Wolf Cove, Newfoundland \$14,995; Mersey Seafoods, Nova Scotia—recovery of cost of construction of wharf at Liverpool, Nova Scotia \$6,000; City of St. John's, Newfoundland—recovery of cost of modifications to pumping station at St. John's, Newfoundland \$84,391; La Cie E. Lauzon for Duvadon—recovery of rent for I.C.A.O. Building, Montreal, Que. \$6,000; Quebec City—refund of water taxes \$23,234; Bell Canada—recovery of portion of amount paid to Bell Canada for work done in East Block of Parliament Buildings Ottawa, Ont. \$12,000; Devonshire Investments—recovery of rent for office space at 190 O'Connor Street, Ottawa, Ont. \$5,714; Department of External Affairs—recovery of rent for the Blackburn Building, Ottawa, Ont. \$110,859; International Development Research Centre—recovery of rent for the Pebb Building, Ottawa, Ont. \$46,087; National Arts Centre—Ottawa, Ont. recovery of the cost of steam \$20,447; National Capital Commission—recovery of advances issued in 1970-71 \$49,541; Department of National Defence—recovery of portion of the cost of security service by the Corps of Commissionaires at Arnprior, Ont. \$9,013; National Printing Bureau—transfer of portion of holdback to revenue as a result of change order on roofing contract with Irving Contractors Ltd., Ottawa, Ont. \$5,945; Royal Canadian Mint—recovery of rent for 320 Sussex Drive, Ottawa, Ont., and the Canadian Government Printing Bureau in Hull, Que. \$127,938; Upper Ottawa Improvement Co.—recovery of a portion of the cost of constructing log flume—Bronson Slide, Ottawa, Ont. \$14,306; Fairview Corporation—refund of part of tax escalation as a result of reassessment \$12,666; Imperial Oil Ltd.—recovery of fuel credits \$52,202; Canada Pension Plan—recovery of costs of ventilation improvements \$5,000; H.M. Paymaster General—refund of beneficial rates \$9,713; sundry \$120,567

852,959

struction of wharf facilities at Long Harbour, Newfoundland \$184,615; Gullbridge Mines Limited—recovery of interest in connection with the construction of a wharf at Wolf Cove, Newfoundland \$14,754; Canadian Broadcasting Corporation—recovery of salaries of stationary engineers \$5,817; Argo Construction—departmental assessment re: late completion of Millhaven Penitentiary \$63,677; Canadian International Development Agency—recovery of salary costs for C Highgate \$10,829; Canadian National Railway—recovery of operating and maintenance expenses for the vertical lift bridge at Burlington, Ont. \$28,129; Great Lakes Paper Co.—recovery of portion of cost of dredging Kaministiquia River \$27,500; Provincial Department of Transport—recovery from unsatisfied judgement fund as a result of a car accident \$5,330; Department of Indian Affairs and Northern Development—recovery of administration charges—catering \$9,863; Manitoba Hydro—administration and handling fees—diesel fuel \$10,133; National Harbours Board—administration and handling fees—diesel fuel \$15,429; National Research Council—administration and handling fees—diesel fuel \$19,970; National Research Council—administration and handling fees—gasoline \$5,883; Government of the Northwest Territories—administration and handling fees—diesel fuel \$22,187; Eurocan Pulp and Paper Co Ltd—recovery of interest on loan \$197,053; State of Alaska—recovery of rent for use of Prince Rupert ferry terminal \$55,872; Washington State Ferry Authority—recovery of rent for use of the Sidney terminal \$20,454; sundry \$96,534.....

826,288

Total.....

\$ 9,539,532

E Miscellaneous:

Atomic Energy—reimbursement for salary and travel expenses in connection with boiler renovations at Chalk River, Ont. \$26,204; Atomic Energy—reimbursement for salary and travel expenses in connection with heating plant study at Deep River, Ont. \$6,055; Electric Reduction Company, Newfoundland—recovery of interest in connection with the con-

Appendix

Public Works Working Capital Advance

	1972	1971
ASSETS		
Accounts receivable.....	\$388,603	\$68,610
LIABILITIES		
Working capital advance.....	\$388,603	\$68,610

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Payments made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:		
Agriculture.....	2,170,422	1,188,077
Canadian Broadcasting Corporation.....	17,608	6,672
Canadian Government Travel Bureau.....		1,737
Canadian International Development Agency.....	21,784	
Central Mortgage and Housing Corporation.....	2,498	
Communications.....	1,161,576	32,255
Consumer and Corporate Affairs.....	3,550	
Crown Assets Disposal Corporation.....	2,886	
Defence Construction (1951).....	465	1,539
Defence Research Board.....		24,541
Emergency Measures Organization.....	95,630	82,781
Energy, Mines and Resources.....	229,055	6,657,492
Environment.....	1,441,195	
External Affairs.....	567,028	686,597
Farm Credit Corporation.....	1,096	
Fisheries.....	6,889,441	187,939
Fisheries Research Board.....	5,982,000	1,627,974
Forestry and Rural Development.....	9,437	1,572,001
Indian Affairs and Northern Development—		
Civil Engineering and Roads.....	10,747,428	
Northern Administration.....		12,128,998
Accommodation.....	4,725,451	
Indian Affairs.....		900,487
Marine Works.....	99,050	
Parks.....		1,357,581
Information Canada.....	1,964	
Justice.....	794	6,683
Manpower and Immigration.....	8,139	66,365
Ministry of Transport—		
Air.....	207,023	184,983
Canadian surface transportation administration.....	3,068,115	
Marine.....	1,133,603	868,465
Policy and research.....		7,098,669
Property services personnel transfer.....	3,720	
National Capital Commission.....	2,441,136	88,678
National Defence.....	705,652	467,612
National Harbours Board.....	2,247,443	2,866,153
National Health and Welfare.....	1,994,057	2,461,413
National Research Council.....	2,736,280	626,797
National Revenue—		
Customs and Excise.....	196,379	107,063
Taxation.....	766	1,762
Northern Canada Power Commission.....	47,409	9,339
Northwest Territories Government.....	561,874	148,650
Post Office.....	60,373	14,711

Public Service Commission.....	52,049	50,445
Regional Economic Expansion.....	4,689	37,186
Royal Canadian Mounted Police.....	10,149,262	5,500,808
Secretary of State.....	49,468	137,175
Solicitor General—		
Canadian Penitentiary Service.....	10,275,526	11,641,942
Supply and Services.....	2,626	
Unemployment Insurance Commission....	48,544	486
Urban Affairs.....	80,649	
Veterans Affairs.....	1,318,949	3,814,993
Yukon Territory Government.....	37,789	
	\$71,601,878	\$62,657,049

A balance of \$388,602.86 remained outstanding in the Working Capital Advance as at the close of the 1971-72 fiscal year.

ANALYSIS OF AMOUNTS NOT RECOVERED TO THE FUND IN 1971-72

	(1)	(2)	
	Client had no funds	Journal vouchers not processed	Total
Agriculture.....		109 99	109 99
Canadian Broadcasting Corporation.....		— 3 25	3 25 Cr.
Public Service Commission.....	3,175 84	272 80	3,448 64
Energy, Mines and Resources.....		277 60	277 60
Farm Credit Corporation.....		182 89	182 89
Fisheries.....		1,884 91	1,884 91
Indian Affairs and Northern Development			
—Civil engineering and roads.....		2,705 57	2,705 57
—Accommodation.....		—411 21	411 21 Cr.
Manpower and Immigration.....		—117 52	117 52 Cr.
National Defence.....	185,673 01		185,673 01
National Health and Welfare.....	97,727 91		97,727 91
National Research Council.....		18,893 24	18,893 24
National Revenue—(Customs and Excise).....		—288 09	288 09 Cr.
Royal Canadian Mounted Police.....		258 80	258 80
Canadian Penitentiary Service.....		—198 58	198 58 Cr.
Ministry of Transport			
—Marine services.....		2 59	2 59
—Canadian surface transportation administration.....	54,311 51		54,311 51
—Air services.....		943 97	943 97
—Property services personnel transfer.....		8,337 23	8,337 23
Unemployment Insurance Commission.....		—7,922 00	7,922 00 Cr.
Emergency Measures Organization.....		—757 52	757 52 Cr.
Communications.....		21,171 68	21,171 68
Environment.....		1,911 08	1,911 08
Supply and Services.....		460 41	460 41
	\$340,888 27	\$47,714 59	\$388,602 86

NOTE TO COLUMN (1):

On the basis of commitments having been made by these departments, the Department of Public Works proceeded to pay expenditures out of the fund. Following the May 15, 1972 closing date for payment of old year accounts payable, the departments listed indicated that they did not have sufficient funds to meet the commitments on projects funded through the D.P.W. W.C.A. and consequently they could not reimburse the fund from their 1971-72 appropriations.

NOTE TO COLUMN (2):

The Department of Public Works completed and delivered on June 6 and 7 journal vouchers for recoveries from other government departments of moneys expended from the fund; however, recovering action was not completed as these journal vouchers were not processed either by the client department or the office of the Central Accounting, Policy and Control Division of the Department of Supply and Services.

SECTION 21

**1971-72
PUBLIC ACCOUNTS**

Regional Economic Expansion

**Department
Cape Breton Development Corporation**

CONTENTS

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REGIONAL ECONOMIC EXPANSION

Department

Objective

- To facilitate economic expansion and social adjustment in areas of Canada requiring special measures to improve opportunities for productive employment and the access of people to opportunities.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

NOTE: Expenditures in respect of the National Capital Commission which were reported under this heading in 1970-71 are now reported under the Department of Urban Affairs and Housing.

Appropriations and Expenditures

Vote		1971-72	1971-72	Unexpended	1970-71
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
1	Operating expenditures.....	\$ 30,716,600 00			
	1b Reimbursement of the Prairie Farm Rehabilitation Stores Working Capital Advance established by Vote 539, Appropriation Act No. 3, 1953 in the amount of \$13,404 for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	116,070 00			
		30,832,671 00	26,288,334 48	4,544,336 52	21,968,492 10
5	Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon River Causeway Dam project; authority to make expenditures on works, land, buildings and equipment on other than federal property for community infrastructure and on projects for the benefit of Indians and non-Indians.....	9,526,200 00	4,370,629 19	5,155,570 81	4,431,915 38
10	The grants listed in the Estimates, contributions and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the Provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements.....	\$293,088,000 00			
	10a	3,257,000 00			
		296,345,000 00	277,958,150 44	18,386,849 56	234,094,729 18
Stat.	Minister of Regional Economic Expansion—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		336,720,870 92	308,634,114 03	28,086,756 89	260,512,136 58
Cape Breton Development Corporation					
35	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1971 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and notwithstanding Section 31(2) of the said Act for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1971 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty.....	\$ 19,115,000 00			
	35a.....	9,735,000 00			
		28,850,000 00	28,830,059 00	19,941 00	25,778,377 00
Stat.	Payments to the Cape Breton Development Corporation pursuant to Sections 19 and 24 of the Cape Breton Development Corporation Act.....	8,928,979 00	8,928,979 00		11,540,000 00
		37,778,979 00	37,759,038 00	19,941 00	37,318,377 00
Total.....		374,499,849 92	346,393,152 03	28,106,697 89	297,830,513 58

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department.....	1971-72	308,634	21,712	4,734	230	291,886
	1970-71	260,512	15,883	4,376	231	249,236
Cape Breton Development Corporation.....	1971-72	37,759				37,759
	1970-71	37,319				37,319
Total.....	1971-72	346,393	21,712	4,734	230	329,645
	1970-71	297,831	15,883	4,376	231	286,555

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
Development planning and administration.....	13,809	11,509	310	376	9,938	6,915	24,057	18,800
Industrial incentives.....	5,153	3,499	96	83	114,760	101,950	120,009	105,532
Infrastructure assistance.....			420	530	90,902	95,688	91,322	96,218
Social adjustment and rural economic development.....	11,888	11,297	8,900	3,521	80,745	73,405	101,533	88,223
	30,850	26,305	9,726	4,510	296,345	277,958	336,921	308,773
Less: receipts and revenues credited to the vote.....			200	139			200	139
	30,850	26,305	9,526	4,371	296,345	277,958	336,721	308,634
Deduct: receipts credited to revenue.....	13,635	21,712					13,635	21,712
Add: services provided by other departments.....	4,734	4,734					4,734	4,734
accommodation provided by this department.....	230	230					230	230
Total cost of program.....	22,179	9,557	9,526	4,371	296,345	277,958	328,050	291,886
Cape Breton Development Corporation								
Rationalization of the coal industry.....							28,850	28,830
Economic expansion.....							8,929	8,929
Total cost of program.....							37,779	*37,759

*See financial statement in Volume III for details.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Department			
Grants to regional development associations to promote regional development.....	25	10	2
Contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for; projects and programs under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs			
Development planning and administration.....	9,938	6,915	5,651
Industrial incentives.....	114,735	101,940	60,352
Infrastructure assistance.....	90,902	95,688	106,567
Social adjustment and rural economic development.....	80,745	73,405	61,523
Total department.....	296,345	277,958	234,095

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages.....	21,421 18,822 <i>15,277</i>		21,421 18,822 <i>15,277</i>
(1) Other personnel costs.....	48 23 <i>17</i>		48 23 <i>17</i>
(2) Transportation and communications.....	2,417 2,137 <i>1,887</i>		2,417 2,137 <i>1,887</i>
(3) Information.....	1,087 751 <i>554</i>		1,087 751 <i>554</i>
(4) Professional and special services.....	3,281 1,901 <i>1,738</i>		3,281 1,901 <i>1,738</i>
(5) Rentals.....	399 295 <i>274</i>		399 295 <i>274</i>
(6) Purchased repair and upkeep.....	796 276 <i>371</i>		796 276 <i>371</i>
(7) Utilities, materials and supplies.....	2,258 2,599 <i>2,484</i>		2,258 2,599 <i>2,484</i>
(8) Construction and acquisition of land, buildings and equipment.....	7,804 3,000 <i>3,132</i>		7,804 3,000 <i>3,132</i>
(9) Construction and acquisition of machinery and equipment.....	974 919 <i>1,160</i>		974 919 <i>1,160</i>
(10) Grants, contributions and other transfer payments.....	296,345 277,958 <i>234,095</i>		296,345 277,958 <i>234,095</i>
(12) All other expenditures.....	91 92 <i>48</i>	37,779 37,759 <i>37,319</i>	37,870 37,851 <i>37,367</i>
(1-12) Total.....	336,921 308,773 <i>261,037</i>	37,779 37,759 <i>37,319</i>	374,700 346,532 <i>298,356</i>
(13) Less: receipts and revenues credited to the vote.....	200 139 <i>525</i>		200 139 <i>525</i>
Total net expenditures.....	336,721 308,634 <i>260,512</i>	37,779 37,759 <i>37,319</i>	374,500 346,393 <i>297,831</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	<u>Department</u>
RECEIPTS—	
Operating—	
Annual appropriations.....	308,478
Statutory appropriations.....	17
Credited to appropriations.....	139
Credited to revenue.....	21,712
Capital—	
Sales by.....	
Interest receipts.....	
Other income.....	
Equity capital.....	
Loans.....	36,213
Loan repayments.....	6,423
Total receipts.....	372,982
OUTLAYS—	
Operating—	
Goods and services.....	30,676
Grants and contributions.....	277,958
Subsidy and deficit payments.....	
Capital—	
Department.....	
Agencies, commissions, etc.....	
Equity capital.....	
Loans.....	36,213
Loan repayments.....	
Receipts credited to revenue.....	21,712
Total outlays.....	366,559
Net receipts or net outlays (—).....	6,423

Revenues

Department	1971-72	1970-71
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	15,414,764 23	9,928,016 91
B Privileges, licences and permits.....	1,492,535 99	1,350,744 32
C Proceeds from sales.....	169,239 67	207,552 87
D Services and service fees.....	1,197,427 74	1,449,712 81
E Refunds of previous year's expenditure.....	2,889,681 00	2,585,807 54
F Miscellaneous.....	547,872 28	360,936 62
Total.....	\$21,711,520 91	15,882,771 07

Details	1971-72
Non-Tax Revenue—	
A Return on investments: interest on loans—under the Atlantic Provinces Power Development Act: Newfoundland \$6,240,470; Nova Scotia \$3,824,907; New Brunswick \$3,744,036; Prince Edward Island development agreement \$125,114; New Brunswick Special Areas agreement \$576,163; Atlantic Development Board carryover projects: Newfoundland \$124,066; Prince Edward Island \$3,882; Nova Scotia \$63,850; New Brunswick \$32,238; South Saskatchewan River \$661,370; general \$18,668.....	15,414,764
B Privileges, licences and permits: house rentals \$108,566; land rentals \$12,375; community pasture fees \$1,213,588; surface leases \$135,258; sundries \$22,749.....	1,492,536
C Proceeds from sales: sale of land \$29,218; sale of livestock and produce \$134,385; sundries \$5,637.....	169,240
D Services and service fees: breeding fees \$417,099; engineering services \$392,917; water charges \$292,546; rental of equipment \$46,102; inoculation \$38,202; other \$10,562.....	1,197,428
E Refunds of previous year's expenditure: this includes \$320,006 representing decreases made to loan accounts to correct amounts set up in prior years respecting projects financed by the Atlantic Development Board: ARDA projects \$111,725; FRED projects \$513,279; Special Areas projects \$936,716; PFRA \$42,801; Industrial Incentives \$87,859; Cape Breton Development Corporation \$1,500,000; Other \$17,307.....	2,889,681
F Miscellaneous: revenue from ARDA projects \$487,589; Sundry items from PFRA \$59,318 and others \$965.....	547,872
	\$21,711,521

Appendix 1

Fund for Rural Economic Development

STATEMENT OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1972

	Approved Program \$	Expenditure \$
Prince Edward Island		
Prince Edward Island Agreement		
Integrated land management.....	838,600	598,246
Development of land based resources..	3,400,000	2,872,029
Fisheries.....	513,675	265,800
Education.....	1,566,450	276,520
Adult education and vocational training	180,000	10,725
Housing and urban services and development.....	2,674,050	2,441,731
Transportation.....	1,477,500	1,343,720
Industrial waste disposal and water supply.....	403,000	468,926
Manufacturing and processing.....	350,000	131,661
Market development and short term credit.....	270,000	108,469
Plan management.....	744,075	587,133
Public participation and involvement...	716,025	619,995
Evaluation.....	66,000	2,883
Development grant.....	3,500,000	3,500,000
	16,699,375	13,227,838
New Brunswick		
Mactaquac Area Agreement		
Industrial development.....	1,575,000	1,252,500
Recreation.....	1,046,250	852,428
Administration.....	22,500	22,500
	2,643,750	2,127,428
Northeast New Brunswick Agreement		
Opportunity search program.....	217,000	51,709
Management upgrading program.....	51,667	33,486
Direct employment activities.....	755,500	614,681
Special pulp mill studies.....	30,000	29,988
Industrial infrastructure.....	962,750	775,534
Land rationalization, consolidation and development.....	82,500	8,625
Adult education.....	193,000	113,518
Counselling.....	541,667	303,191
Geographical mobility.....	217,500	342,808
Regional land use plans.....	56,250	49,650
Administration.....	233,333	167,403
	3,341,167	2,490,593
Quebec		
Lower St. Lawrence, Gaspé and Iles-de-la-Madeleine Area Agreement		
Agriculture.....	4,005,300	3,434,430
Forestry.....	2,924,800	2,753,668
Fisheries.....	1,257,600	973,510
Mining.....	2,532,100	2,318,184
Tourism.....	2,833,170	2,178,611
Business.....	1,132,600	884,295
Urbanization.....	4,072,700	3,810,795
Transport.....	9,991,600	9,308,399
Social development.....	3,345,700	2,711,237
Administration.....	1,266,330	1,059,106
	33,361,900	29,432,235
Manitoba		
Interlake Area Agreement		
Administration.....	105,200	97,153
General counsellors.....	313,100	269,302
Manpower.....	883,700	798,824
Evaluation.....	15,600	12,001
Land development.....	167,700	167,693
Water control.....	830,900	786,893
Roads.....	932,900	932,900
Resource management.....	249,500	221,447
Recreation.....	787,300	634,916
Land adjustment.....	766,000	765,999
Training-in-industry.....	16,400	*17,184
Community affairs.....	123,300	89,837
Industrial park.....	27,600	27,582
Fisheries adjustment.....	600	581
Implementation grant.....	360,000	360,000
	5,579,800	*5,182,312
	61,625,992	52,460,406

*Includes \$10,623.86 of unused advances.

Appendix 2
Maritime Marshland Rehabilitation
Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
ASSETS		
Inventory at cost.....	\$ 7,739	\$ 11,055
LIABILITIES		
Working capital advances.....	\$ 7,739	\$ 11,055

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Balance, inventory at beginning of year.....	\$ 11,055	\$ 12,023
Increase or decrease (—) in inventory during year.....	—3,316	—968
Net profit or loss (—) for the year.....	—90	9
	7,649	11,064
Net profit credited to non-tax revenue.....		— 9
Net loss charged to appropriation.....	90	
Balance, inventory at end of year.....	7,739	11,055

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Sales.....	\$ 6,025	\$ 5,639
Cost of sales—		
Inventory at beginning of year.....	11,055	12,023
Costs incurred during the year.....	2,799	4,662
	13,854	16,685
Inventory at end of year.....	—7,739	—11,055
	6,115	5,630
Net profit or loss (—) for the year.....	—90	9

Appendix 3
Prairie Farm Rehabilitation
Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
ASSETS		
Inventory at cost.....	\$187,182	\$182,861
LIABILITIES		
Working capital advance.....	187,182	182,861

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Balance, inventory at beginning of year.....	\$182,861	\$177,227
Increase or decrease (—) in inventory during year.....	4,321	5,634
Net profit or loss (—) for the year.....		
Balance, inventory at end of year.....	187,182	182,861

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Sales.....	284,060	289,594
Cost of sales—		
Inventory at beginning of year.....	182,861	177,227
Purchases during the year.....	288,381	295,228
	471,242	472,455
Inventory at end of year.....	187,182	182,861
	284,060	289,594
Net profit or loss (—) for the year.....		

SECTION 22

1971-72 PUBLIC ACCOUNTS

Secretary of State

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-Television Commission
Company of Young Canadians
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Public Service Commission
Representation Commissioner

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25

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SECRETARY OF STATE

Department

Objectives

- To provide management and centralized services to the department, and to a varying degree to certain cultural agencies, and to provide senior advisory services on matters affecting the Ministry.
- To ensure the equality of status of Canada's two official languages in federal government institutions and to encourage their continued use and development in Canadian society at large.
- To assist in the continuing development of the federal cultural policy and programs and in bringing culture within the reach of all segments of society and to encourage and support artistic and cultural projects of national significance which are complementary to or outside the concern of the federal cultural agencies.
- The broad objective of the program is to assist in the co-ordination of federal policies of education support and research in the universities and educational institutions of Canada.
- To provide translation and interpretation service, in all languages.
- To promote effective citizenship among immigrants to Canada and Canadians through projects designed to foster mutual understanding and co-operation among groups in Canada.
- To grant Canadian citizenship and provide evidence thereof.

Canada Council

Objectives

- To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public.
- To support the creation and production of all forms of art and to facilitate public access to the arts.
- To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

- To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

- To foster and promote the development of a feature film industry in Canada.

Canadian Radio-Television Commission

Objective

- To develop and implement a national broadcasting policy.

Company of Young Canadians

Objective

- To increase social, economic and cultural opportunities for the disadvantaged segments of the population.

National Arts Centre Corporation

Objective

- To promote the development of the performing arts.

National Film Board

Objectives

- Cultural interpretation and presentation of Canada and service and support to departments and agencies of the government through the medium of film.
- To provide effective photographic printing and processing services to government departments and agencies and maximize the usage of photographic facilities and equipment in government departments.

National Library

Objective

- To facilitate the use of the library resources of the country by the government and the people of Canada.

National Museums of Canada

Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and disseminate knowledge thereof.

Public Archives

Objective

- To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming advisory service to government departments and agencies.

Public Service Commission

Objectives

- To meet the staffing requirements of departments and agencies in accordance with the merit principle.
- To provide, in response to departmental and agency demands, development and training courses and related consultative services comparable in cost and quality to those provided in the private sector.

Representation Commissioner

Objective

- To ensure a fair representation, by province, of the people of Canada in the House of Commons.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
Department		\$	\$	\$	\$
ADMINISTRATION PROGRAM					
1	Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Minister without Portfolio of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$ 2,829,000 00			
1a	To extend the purposes of Secretary of State Vote 1, Appropriation Act No. 3, 1971 to provide that the expression "Minister without Portfolio" set out therein shall be deemed to read and to always have read as a "Ministry of State other than a Minister who presides over a Ministry of State" and to provide a further amount of.....	303,000 00			
1b	.....	64,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	13,764 00			
		3,209,764 00	3,206,846 57	2,917 43	2,502,886 01
Stat.	Secretary of State—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Minister without Portfolio—Motor car allowance.....	1,768 74	1,768 74		
†2b	Construction or acquisition of buildings, work, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—Unexpended balance carried forward from 1970-71 appropriations.....	217,152 88	146,660 03	*70,492 85	206,570 87
Stat.	Refunds of amounts credited to revenue in previous years.....	1,246 19	1,246 19		554 15
		3,446,931 73	3,373,521 45	73,410 28	2,727,010 95
BILINGUALISM DEVELOPMENT PROGRAM					
5	Operating expenditures.....	\$ 1,387,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	8,759 00			
		1,395,759 00	1,364,890 94	30,868 06	1,537,366 87
10	The grants listed in the Estimates and contributions.....	\$77,396,000 00			
10a	.....	850,000 00			
		78,246,000 00			
	Less transfers to:				
	Vote 15.....	\$ 607,000 00			
	Vote 100.....	425,000 00			
		1,032,000 00			
		77,214,000 00	76,987,180 64	226,819 36	51,814,713 44
		78,609,759 00	78,352,071 58	257,687 42	53,352,080 31
ARTS AND CULTURAL SUPPORT PROGRAM					
15	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 1,142,000 00			
15a	.....	150,000 00			
15b	To authorize the transfer of \$607,000 from Secretary of State Vote 10 and \$442,999 from Secretary of State Vote 30, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfers from:				
	Vote 10.....	607,000 00			
	Vote 30.....	442,999 00			
	Transfer from Treasury Board Vote 5 contingencies.....	6,256 00			
		2,348,256 00	2,268,635 51	79,620 49	6,771,053 33

*Available for expenditure in subsequent fiscal years.

†This vote was included in 1969-70 appropriations

Appropriations and Expenditures—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
Department—Concluded	\$	\$	\$	\$
CENTENARY OF CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM				
*22a Payments in 1970-71 and 1971-72 fiscal years in respect of program expenditures and contributions—Unexpended balance carried forward from 1970-71 appropriations.....	9,844,893 95	9,838,222 26	6,671 69	155,106 05
EDUCATION SUPPORT PROGRAM				
25 Program expenditures and the grants listed in the Estimates.....	537,000 00	486,389 79	50,610 21	332,730 02
Stat. Post-secondary education payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967.....	450,458,956 00 450,995,956 00	450,458,956 00 450,945,345 79	50,610 21	388,268,988 00 388,601,718 02
TRANSLATION PROGRAM				
30 Program expenditures.....	\$11,335,000 00			
30a.....	233,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	12,512 00			
	11,580,512 00			
Less transfer to Vote 15.....	442,999 00			
	11,137,513 00	11,118,685 65	18,827 35	8,551,925 44
CITIZENSHIP DEVELOPMENT PROGRAM				
35 Operating expenditures.....	\$ 7,744,000 00			
35b.....	177,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	17,518 00			
	7,938,518 00			
Less transfer to Vote 40.....	4,253,000 00			
	3,685,518 00	3,681,886 35	3,631 65	2,212,455 82
40 The grants listed in the Estimates and contri- butions.....	\$ 7,814,000 00			
40a To authorize the transfer of \$4,253,000 from Secretary of State Vote 35, Appro- priation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	1,785,300 00			
Transfer from Vote 35.....	4,253,000 00			
	13,852,300 00	12,630,732 50	1,221,567 50	4,103,238 17
41a Opportunities for Youth—Program expenditures and contri- butions.....	24,712,000 00 42,249,818 00	24,692,156 57 41,004,775 42	19,843 43 1,245,042 58	6,315,693 99
CITIZENSHIP REGISTRATION PROGRAM				
45 Program expenditures.....	\$ 2,055,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	1,251 00			
	2,056,251 00	2,055,626 75	624 25	1,759,913 37
	600,689,378 68	598,956,884 41	1,732,494 27	468,234,501 46
Canada Council				
50 Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act.....	26,310,000 00	26,310,000 00		24,200,000 00
Canadian Broadcasting Corporation				
55 Payment to the Canadian Broadcasting Corporation for oper- ating expenditures in providing a broadcasting service.....	181,000,000 00	181,000,000 00		166,000,000 00

*This vote was included in 1970-70 appropriations

Appropriations and Expenditures—Continued

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
Canadian Film Development Corporation					
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act.....	1,818,060 58	1,818,060 58		997,866 79
63a	To increase from \$10,000,000 to \$20,000,000 the statutory limit set up under Section 18(1) of the Canadian Film Development Act.....	1 00		1 00	
		1,818,061 58	1,818,060 58	1 00	997,866 79
Canadian Radio-Television Commission					
65	Program expenditures and contributions.....	\$ 4,007,000 00			
	65a.....	324,000 00			
	65b.....	278,000 00			
	Transfer from Treasury Board Vote 5 contingencies	134,290 00			
		4,743,290 00	4,732,083 05	11,206 95	3,292,004 25
Company of Young Canadians					
70	Payment to the Company of Young Canadians.....	1,900,000 00	1,900,000 00		1,900,000 00
National Arts Centre Corporation					
75	Payments to the National Arts Centre Corporation.....	\$ 2,929,000 00			
	75a.....	27,000 00			
		2,956,000 00	2,956,000 00		2,625,000 00
National Film Board					
80	Program expenditures and the grants listed in the Estimates.....	\$10,992,000 00			
	80a.....	225,000 00			
	80b.....	703,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	133,395 00			
		12,053,395 00	12,047,895 00	5,500 00	10,288,131 00
	Expenditures from appropriations not required for 1971-1972.....				90,430 63
		12,053,395 00	12,047,895 00	5,500 00	10,378,561 63
National Library					
95	Program expenditures including a payment of \$300,000 to the National Library Purchase Account for the purpose of acquiring books.....	\$ 3,984,000 00			
	95a.....	80,000 00			
	95b To increase from \$300,000 to \$496,000 the payment to the National Library Purchase Account for the purpose of acquiring books.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies	12,870 00			
		4,076,871 00	3,709,664 23	367,206 77	2,544,753 23
National Museums of Canada					
100	Program expenditures, the grant listed in the Estimates, \$2,050,000 for the purchase of objects for the collection of the Corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes.....	\$10,084,000 00			
	100a.....	250,000 00			

Appropriations and Expenditures—Concluded

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	National Museums—Concluded	\$	\$	\$	\$
	100b To increase from \$2,050,000 to \$2,400,000 the provision for the purchase of objects for the collections of the Corporation, to authorize the transfer of \$425,000 from Secretary of State Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	224,000 00			
	Transfer from Secretary of State Vote 10.....	425,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	181,505 00			
		11,164,505 00	11,164,241 16	263 84	8,209,516 73
	Public Archives				
105	Program expenditures.....	\$ 3,477,000 00			
	105a.....	222,000 00			
	105b.....	25,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	18,525 00			
		3,742,525 00	3,741,533 43	991 57	3,651,401 34
	Public Service Commission				
115	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program.....	\$18,133,000 00			
	115a.....	574,000 00			
	115b.....	608,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	75,835 00			
		19,390,835 00	19,368,492 25	22,342 75	15,820,244 95
	Representation Commissioner				
Stat.	Salary of the Representation Commissioner.....	27,056 81	27,056 81		26,982 89
Stat.	Expenses of the Representation Commissioner.....	102,420 20	102,420 20		59,035 97
		129,477 01	129,477 01		86,018 86
	Total.....	869,974,338 27	867,834,331 12	2,140,007 15	707,939,869 24

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Less: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1971-72	3,373		655		4,028
	1970-71	2,726		589		3,315
BILINGUALISM DEVELOPMENT.....	1971-72	78,352		290		78,642
	1970-71	53,352		183		53,535
ARTS AND CULTURAL SUPPORT.....	1971-72	2,269		106		2,375
	1970-71	6,771		94		6,865
CENTENARY OF THE CONFEDERATION OF BRITISH COLUMBIA WITH CANADA.....	1971-72	9,838				9,838
	1970-71	155				155
EDUCATION SUPPORT.....	1971-72	450,945		89		451,034
	1970-71	388,602		51		388,653
TRANSLATION.....	1971-72	11,119		1,895		13,014
	1970-71	8,552		1,418		9,970
CITIZENSHIP DEVELOPMENT.....	1971-72	41,005		576		41,581
	1970-71	6,316		416		6,732
CITIZENSHIP REGISTRATION.....	1971-72	2,056	774	536		1,818
	1970-71	1,760	674	465		1,551
Total department.....	1971-72	598,957	774	4,147		602,330
	1970-71	468,234	674	3,216		470,776
Canada Council.....	1971-72	26,310				26,310
	1970-71	24,200				24,200
Canadian Broadcasting Corporation.....	1971-72	181,000				181,000
	1970-71	166,000				166,000
Canadian Film Development Corporation.....	1971-72	1,818				1,818
	1970-71	998				998
Canadian Radio-Television Commission.....	1971-72	4,732		966		5,698
	1970-71	3,292		832		4,124
Company of Young Canadians.....	1971-72	1,900				1,900
	1970-71	1,900				1,900
National Arts Centre Corporation.....	1971-72	2,956				2,956
	1970-71	2,625				2,625
National Film Board.....	1971-72	12,048	16	3,693		15,725
	1970-71	10,379	18	3,279		13,640
National Library.....	1971-72	3,710	16	1,711		5,405
	1970-71	2,545	8	1,121		3,658
National Museums of Canada.....	1971-72	11,164	40	3,982		15,106
	1970-71	8,210	61	3,632		11,781
Public Archives.....	1971-72	3,742	93	2,017	1,233	4,433
	1970-71	3,651	30	1,613	1,022	4,212
Public Service Commission.....	1971-72	19,368	300	5,197		24,265
	1970-71	15,820	91	4,771		20,500
Representation Commissioner.....	1971-72	129		32		161
	1970-71	86		23		109
Grand total.....	1971-72	867,834	1,239	21,745	1,233	887,107
	1970-71	707,940	882	18,487	1,022	724,523

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Executive.....	489	507	3	5			492	512
Financial and general administration.....	1,121	1,267	8	48			1,129	1,315
Personnel administration.....	597	605	6	21			603	626
Information services.....	1,006	773					1,006	773
National Arts Centre—construction.....			217	147			217	147
	3,213	3,152	234	221			3,447	3,373
Add: services provided by other departments.....	655	655					655	655
Total cost of program.....	3,868	3,807	234	221			4,102	4,028
BILINGUALISM DEVELOPMENT PROGRAM								
Administration.....	238	268	5	9	330	143	573	420
Development of bilingualism in the public service.....	279	326	10				289	326
Co-operation with the provinces.....	166	205	1		73,318	73,318	73,485	73,523
Development of bilingualism in the non-government sector....	147	28	2		1,651	1,611	1,800	1,639
Social action.....	540	447	8	3	1,915	1,915	2,463	2,365
Bilingual districts advisory board.....		77		2				79
	1,370	1,351	26	14	77,214	76,987	78,610	78,352
Add: services provided by other departments.....	290	290					290	290
Total cost of program.....	1,660	1,641	26	14	77,214	76,987	78,900	78,642
ARTS AND CULTURAL SUPPORT PROGRAM								
Arts and cultural support.....	521	445	2	2	1,503	1,503	2,026	1,950
Special events and state protocol.....	321	318	1	1			322	319
	842	763	3	3	1,503	1,503	2,348	2,269
Add: services provided by other departments.....	106	106					106	106
Total cost of program.....	948	869	3	3	1,503	1,503	2,454	2,375
CENTENARY OF THE CONFEDERATION OF BRITISH COLUMBIA WITH CANADA.....								
	9,845	9,838					9,845	9,838
EDUCATION SUPPORT PROGRAM								
Administration.....	452	483	10	3	75		537	486
Post-secondary education payments.....					450,459	450,459	450,459	450,459
	452	483	10	3	450,534	450,459	450,996	450,945
Add: services provided by other departments.....	89	89					89	89
Total cost of program.....	541	572	10	3	450,534	450,459	451,085	451,034

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department—Continued								
TRANSLATION PROGRAM								
Administration.....	621	711	160	223			781	93
Training, terminology and linguistic research.....	1,045	1,025			75	74	1,120	1,099
Parliamentary and general service translation.....	4,805	4,711					4,805	4,711
Scientific and technical translation.....	1,795	1,829					1,795	1,829
Administrative and financial translation.....	1,792	1,822					1,792	1,822
Judicial translation.....	845	724					845	724
	10,903	10,822	160	223	75	74	11,138	11,119
Add: services provided by other departments.....	1,895	1,895					1,895	1,895
Total cost of program.....	12,798	12,717	160	223	75	74	13,033	13,014
CITIZENSHIP DEVELOPMENT PROGRAM								
Opportunities for Youth.....	1,707	2,078	5	72	23,000	22,542	24,712	24,692
Travel and exchange.....	924	778	200	70	5,780	5,737	6,904	6,585
Immigrant participation.....	234	149			1,594	874	1,828	1,023
Indian participation.....	60	77			5,505	5,205	5,565	5,282
Human rights.....	51	79			140	80	191	159
Citizenship participation.....	562	758			833	735	1,395	1,493
Administration.....	1,649	1,757	6	14			1,655	1,771
	5,187	5,676	211	156	36,852	35,173	42,250	41,005
Add: services provided by other departments.....	576	576					576	576
Total cost of program.....	5,763	6,252	211	156	36,852	35,173	42,826	41,581
CITIZENSHIP REGISTRATION PROGRAM								
Administration and support services.....	300	385	2	10			302	395
Citizenship courts.....	1,115	1,086	32	12			1,147	1,098
Processing of applications.....	594	554	13	9			607	563
	2,009	2,025	47	31			2,056	2,056
Deduct: receipts credited to revenue.....	678	774					678	774
Add: services provided by other departments.....	536	536					536	536
Total cost of program.....	1,867	1,787	47	31			1,914	1,818
Canada Council.....	26,310	26,310					26,310	26,310
Canadian Broadcasting Corporation								
See Volume III for details								
Canadian Film Development Corporation								
Administration.....	1,748	1,748					1,748	1,748
Awards and grants.....	70	70					70	70
Total cost of program.....	1,818	1,818					1,818	1,818

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Canadian Radio-Television Commission								
Administration.....	2,331	2,478	96	204			2,427	2,682
Research.....	421	332	2		75	14	498	346
Broadcast programs evaluation and regulation.....	721	662	86	5			807	667
Licensing policy and administration.....	1,003	1,029	8	8			1,011	1,037
	4,476	4,501	192	217	75	14	4,743	4,732
Add: services provided by other departments	966	966					966	966
Total cost of program.....	5,442	5,467	192	217	75	14	5,709	5,698
Company of Young Canadians								
Council, management and administration.....	460	460					460	460
Assistance to youth.....	443	443					443	443
Assistance to native groups.....	409	409					409	409
Assistance to citizen groups.....	952	952					952	952
	2,264	2,264					2,264	2,264
Less: amount available from Company of Young Canadians funds.....	364	364					364	364
Total cost of program.....	1,900	1,900					1,900	1,900
National Arts Centre Corporation								
National Arts Centre Corporation.....	2,956	2,956					2,956	2,956
Total cost of program.....	2,956	2,956					2,956	2,956
National Film Board								
	Expenditure		Revenue		Excess			
	Estimates	Actual	Estimates	Actual	Estimates	Actual		
Executive and administrative services.....	2,145	2,157			2,145	2,157		
Production of films and other visual materials.....	10,166	11,207	2,695	3,677	7,471	7,530		
Distribution of films and other visual materials.....	6,117	6,092	3,919	3,905	2,198	2,187		
Research and development.....	239	163			239	163		
	18,667	19,619	6,614	7,582	12,053	12,037		
Add: services provided by other departments.....	3,693	3,693			3,693	3,693		
Total cost of program.....	22,360	23,312	6,614	7,582	15,746	15,730		

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
National Library								
Administration.....	937	722	29	26			966	748
Collections.....	480	473	2	2			482	475
Cataloguing.....	1,264	1,215	40	33			1,304	1,248
Reference.....	1,285	1,204	40	35			1,325	1,239
	3,966	3,614	111	96			4,077	3,710
<i>Deduct: receipts credited to revenue.....</i>		16						16
<i>Add: services provided by other departments.....</i>	1,711	1,711					1,711	1,711
Total cost of program.....	5,677	5,309	111	96			5,788	5,405
National Museums of Canada								
Collection.....	4,232	3,660	131	46			4,363	3,706
Research.....	1,064	1,046	33	70			1,097	1,116
Display.....	1,795	1,377	56	253			1,851	1,630
Education and information.....	1,285	1,563	40	11			1,325	1,574
Administration.....	2,376	2,977	76	85	76	76	2,528	3,138
	10,752	10,623	336	465	76	76	11,164	11,164
<i>Deduct: receipts credited to revenue.....</i>	28	40					28	40
<i>Add: services provided by other departments.....</i>	3,982	3,982					3,982	3,982
Total cost of program.....	14,706	14,565	336	465	76	76	15,118	15,106
Public Archives								
Administration.....	977	969	20	17			997	986
Historical.....	1,470	1,573	36	20			1,506	1,593
Records management.....	747	690	54	50			801	740
Technical services.....	424	411	15	12			439	423
	3,618	3,643	125	99			3,743	3,742
<i>Add: services provided by other departments.....</i>	2,017	2,017					2,017	2,017
<i>Deduct: receipts credited to revenue.....</i>		93						93
<i>services provided by this department.....</i>	1,233	1,233					1,233	1,233
Total cost of program.....	4,402	4,334	125	99			4,527	4,433
Public Service Commission								
Staffing.....	6,586	6,375	1	178			6,587	6,553
Language training.....	9,405	9,427	269	236			9,674	9,663
Staff development and training.....								
Appeals.....	250	263		1			250	264
Administration.....	2,864	2,823	16	65			2,880	2,888
	19,105	18,888	286	480			19,391	19,368
<i>Deduct: receipts credited to revenue.....</i>		300						300
<i>Add: services provided by other departments.....</i>	5,197	5,197					5,197	5,197
Total cost of program.....	24,302	23,785	286	480			24,588	24,265
Representation Commissioner								
Administration.....	128	128	1	1			129	129
<i>Add: services provided by other departments.....</i>	32	32					32	32
Total cost of program.....	160	160	1	1			161	161

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Department			
BILINGUALISM DEVELOPMENT PROGRAM			
Grants for language research.....	330	143	150
Grants for the promotion of bilingualism.....	1,651	1,611	
Grants to assist English and French language groups in areas where they are established as minorities and to promote intercultural understanding.....	1,915	1,915	1,665
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence.....	73,318	73,318	50,000
	77,214	76,987	51,815
ARTS AND CULTURAL SUPPORT PROGRAM			
Grant to the Fathers of Confederation Memorial Trust, Charlottetown, P.E.I.....	225	225	225
Arts and cultural service organizations and activities—Research and Support grants.....	1,278	1,278	228
	1,503	1,503	453
EDUCATION SUPPORT PROGRAM			
Research grants.....	75		75
Post-secondary education payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967.....	450,459	450,459	388,269
	450,534	450,459	388,344
TRANSLATION PROGRAM			
Grants to universities in support of translation training program.....	75	73	63
	75	73	63
CITIZENSHIP DEVELOPMENT PROGRAM			
Grants to the provinces and voluntary agencies for expenses in relation to interprovincial and international visits.....	4,725	4,714	700
Grants for citizenship promotion—Immigrant participation.....	500	373	84
Grants for citizenship promotion—Indian participation.....	5,505	5,205	1,404
Grants for citizenship promotion—Human rights.....	140	80	85
Grants for citizenship promotion—citizenship participation.....	806	707	261
Grant to the Canadian General Council of the Boy Scouts Association.....	10	10	10
Grant to the Canadian Council of the Girl Guides Association.....	10	10	10
Grant to the Boys' Clubs of Canada.....	7	7	7
Contributions in accordance with agreements with the provinces for travelling expenses in relation to interprovincial visits.....	1,055	1,023	510
Contribution towards the cost of citizenship and language instructions for immigrants equal to one-half the appropriate provincial or territorial government's shares.....	934	382	864
Contribution to the provinces and the territories towards the cost of language texts for citizenship classes.....	160	120	110
Contributions for opportunities for youth projects.....	23,000	22,542	
	36,852	35,173	4,045
Expenditures from appropriations not required for 1971-72.....			5,059
Total department.....	566,178	564,195	449,779

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Canada Council			
Payment to Canada Council.....	26,310	26,310	24,200
Canadian Radio-Television Commission			
Contributions towards research under section 18 of the Broadcasting Act.....	75	14	6
National Film Board			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors.....	7	2	2
National Museums of Canada			
Grant to the College Art Association of America.....	1	1	1
Grant to Winnipeg Art Gallery.....	75	75	
	76	76	1
Grand total.....	592,646	590,597	473,988

Net Expenditures by Program and Standard Objects

(in millions of dollars)

STANDARD OBJECTS	Adminis- tration Program	Bilingualism Development Program	Arts and Cultural Support Program	Centenary of the Confedera- tion of British Columbia with Canada Program	Education Support Program	Translation Program	Citizenship Development Program	Citizenship Registration Program	Total Department
(1) Salaries and wages.....	1,951 2,003 1,482	1,033 867 571	234 271 170		371 196 168	9,488 9,039 7,013	1,736 2,012 1,115	1,801 1,722 1,477	16,614 16,110 11,996
(1) Other personnel costs.....	1					122	7	1	131
(2) Transportation and communications.....	121 229 182	149 103 74	8 33 27		16 27 10	162 192 137	291 920 254	85 125 92	832 1,629 776
(3) Information.....	687 141 186	21 6 6	8 8			3 11	155 57 19	20 8 9	883 223 239
(4) Professional and special services.....	70 315 217	50 261 831	310 192 29		55 251 62	1,081 1,225 1,097	1,432 2,315 144	10 30 55	3,008 4,589 2,435
(5) Rentals.....	23 54 37	12 5 9	3		2	26 33 14	24 171 20	6 20 6	91 288 86
(6) Purchased repair and upkeep.....	6 5 4	9 8				11 10 12	5 10 3	5 5 4	36 38 23
(7) Utilities, materials and supplies.....	80 183 96	61 62 12	8 25 12		7 7 10	131 198 96	65 184 34	81 114 96	433 772 356
(8) Construction and acquisi- tion of land, buildings and equipment.....	217 147 207								217 147 207
(9) Construction and acquisi- tion of machinery and equipment.....	17 74 36	26 14 33	3 3 3		10 3 5	160 223 109	211 157 23	47 31 21	474 505 230
(10) Grants, contributions and other transfer payments..		77,214 76,987 51,815	1,503 1,503 5,453		450,534 450,459 388,344	75 74 63	36,852 35,172 4,104		566,178 564,195 449,779
(12) All other expenditures.....	275 221 279	35 39 1	282 231 1,069	9,845 9,838 155	3 3	4	1,479 600	1	11,924 10,329 2,107
(1-12) Total.....	3,447 3,373 2,726	78,610 78,352 53,352	2,348 2,269 6,771	9,845 9,838 155	450,996 450,945 388,602	11,138 11,119 8,552	42,250 41,005 6,316	2,056 2,056 1,760	600,690 598,957 468,234
(13) Less: receipts and revenues credited to the vote.....									
Total net expenditures.....	3,447 3,373 2,726	78,610 78,352 53,352	2,348 2,269 6,771	9,845 9,838 155	450,996 450,945 388,602	11,138 11,119 8,552	42,250 41,005 6,316	2,056 2,056 1,760	600,690 598,957 468,234

Amounts in roman type are 1971-72 estimates.
Amounts in bold face type are 1971-72 expenditures.
Amounts in *italic* type are 1970-71 expenditures.

Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Canadian Radio- Television Commission	Company of Young Canadians	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Representation Commissioner	Total
			3,155				2,645	4,602	2,921	14,767	108	44,811
			3,052				2,482	4,469	2,895	14,622	108	43,738
			1,932				1,835	3,779	2,258	12,617	85	34,502
			69				2	9	4			84
			44				5	19	6			205
			43				3	1	5			52
			271				87	488	84	1,045	8	2,815
			348				76	497	83	1,041	8	3,682
			230				45	411	59	951	1	2,473
			148				214	190	99	514		2,048
			145				136	257	66	421		1,248
			130				128	246	46	377		1,166
			555			17,976	624	2,228	211	1,510	10	26,122
			577			18,924	529	2,281	208	1,623	10	28,741
			587			16,654	111	1,714	190	953		22,644
			176				3	48	11	433		762
			183				1	93	4	282		851
			129					54	2	363		634
			5				7	23	9	94		174
			5				4	29	8	81		165
			5				4	29	7	65		133
			100				80	581	135	564	2	1,895
			142				74	419	173	639	2	2,222
			96				70	366	164	517		1,569
										8		225
										4		147
												211
			183			684	110	336	124	278	1	2,190
			217			693	97	465	98	480	1	2,556
			133			721	79	246	62	487		1,958
26,310			75			7		76				592,646
26,310			14			2		76				590,597
24,200			6			2		1				473,988
	181,000	1,818	6	1,900	2,956		305	2,584	144	178		202,815
	181,000	1,818	5	1,900	2,956		306	2,559	201	179		201,253
	166,000	998	1	1,900	2,625		270	1,363	858	171		176,293
26,310	181,000	1,818	4,743	1,900	2,956	18,667	4,077	11,165	3,742	19,391	129	876,587
26,310	181,000	1,818	4,732	1,900	2,956	19,619	3,710	11,164	3,742	19,368	129	875,405
24,200	166,000	998	3,292	1,900	2,625	17,377	2,545	8,210	3,651	16,505	86	715,623
						6,614						6,614
						7,571						7,571
						6,998				685		7,683
26,310	181,000	1,818	4,743	1,900	2,956	12,053	4,077	11,165	3,742	19,391	129	869,974
26,310	181,000	1,818	4,732	1,900	2,956	12,048	3,710	11,164	3,742	19,368	129	867,834
24,200	166,000	998	3,292	1,900	2,625	10,379	2,545	8,210	3,651	15,820	86	707,940

Departmental Summary

(in thousands of dollars)

	Department	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Canadian Radio- Television Commission	Company of Young Canadians
RECEIPTS—						
Operating—						
Annual appropriations.....	150,210	26,310	181,000		4,743	1,900
Statutory appropriations.....	450,479			1,818		
Credited to revenue Sales.....	774			296	1	
Capital—						
Sales by.....				4		36
Interest receipts.....				1,830		
Loans.....						
Total receipts.....	601,463	26,310	181,000	3,948	4,744	1,936
OUTLAYS—						
Operating—						
Goods and services.....	34,256		181,000	1,748	4,501	1,900
Grants and contributions.....	564,195	26,310		70	14	
Capital—						
Department.....	506				217	
Agencies, commissions, etc....						
Loan repayments.....				1,080		
Receipts credited to revenue....	774				1	36
Total outlays.....	599,731	26,310	181,000	2,898	4,733	1,936
Net receipts or net outlays (-)....	1,732	nil	nil	1,050	11	nil

*Includes revolving fund.

National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives*	Public Service Commission	Representation Commissioner	Total
2,956	12,048	4,077	11,164	3,743	19,368		417,519
	16	16	40	93	300	129	452,426
	7,582						1,536
							7,582
				637			637
							40
							1,830
2,956	19,646	4,093	11,204	4,473	19,668	129	881,570
2,956	18,924 2	3,710	10,623 76	4,272	18,888	128	282,906
			465	98	480	1	590,667
	693						1,767
	16	16	40	93	300		693
							1,080
							1,276
2,956	19,635	3,726	11,204	4,463	19,668	129	878,389
nil	11	367	nil	10	nil	nil	3,181

Revenue Statements

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Return on investments.....	8,473,538 55	7,459,246 45
B Privileges, licences and permits..	773,763 62	673,570 86
C Refunds of previous years' expenditure.....	47,539 95	3,947 52
D Miscellaneous.....	20 00	1,381 18
Total.....	\$9,294,862 12	\$8,138,146 01

Details

	1971-72
Non-Tax Revenue—	
A Return on investments—interest on loan to Canadian Broadcasting Corporation for educational television facilities to provincial authorities \$50,898 interest on Loan to Canadian Broadcasting Corporation \$8,422,640.....	8,473,539
B Privileges, licences and permits—fees for certificates of citizenship.....	773,763
C Refunds of previous years' expenditure.....	47,540
D Miscellaneous.....	20
Total.....	\$9,294,862

Canadian Radio-Television Commission
Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
Refund of previous years' expenditure.....	910 23	395 84
Miscellaneous.....		587 30
Total.....	\$910 23	\$983 14

National Film Board
Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Unexpended balances of 1969-70 parliamentary appropriations.....		17,761 72
Unexpended balances of 1970-71 parliamentary appropriations.....	15,832 27	
Total.....	\$15,832 27	\$17,761 72

NOTE: Rentals and royalties and miscellaneous income accruing to the Board during the year were credited to the National Film Board operating account in accordance with section 18 of the National Film Act. This account is included in the schedule, departmental working capital advances, in Volume I of this report (see also the appendix to this section with respect to the Board's financial statements).

National Library
Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Services and service fees.....	3,805 31	4,174 50
B Refunds of previous years' expenditure.....	12,112 59	3,520 35
C Miscellaneous.....		104 68
Total.....	\$15,917 90	\$ 7,799 53

Details

	1971-72
Non-Tax Revenues—	
A Services and service fees: advance sales of Canadiana to the various libraries and universities of Canada and the United States.....	3,805
B Refunds of previous years' expenditure.....	12,113
C Miscellaneous.....	
Total.....	\$15,918

National Museums of Canada
Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Proceeds from sales.....	14,223 60	21,670 47
B Services and service fees.....	18,649 15	18,467 60
C Refunds of previous years' expenditure.....	6,345 78	20,191 63
D Miscellaneous.....	815 83	673 72
Total.....	\$40,034 36	\$61,003 42

Details

	1971-72
Non-Tax Revenue—	
A Proceeds from sales: sales of publications, slides, photographs, etc.....	14,223
B Services and service fees: exhibition, lecture, restoration fees, etc.....	18,649
C Refunds of previous years expenditure: cancelled cheques, purchase of old publications, etc.....	6,346
D Miscellaneous.....	816
Total.....	\$40,034

Revenue Statements—Concluded

Public Archives

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Services and service fees.....	35,764 36	27,513 21
B Refund of previous years' expenditure.....	901 75	885 76
C Miscellaneous.....	56,407 21	1,149 87
Total.....	\$93,073 32	\$29,548 84

Details

1971-72

Non-Tax Revenue—

A Services and service fees: reproduction and microfilm of enlargements in the Public Archives.....	35,764
B Refund of previous years' expenditure.....	902
C Miscellaneous.....	56,407
Total.....	\$93,073

Public Service Commission

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Return on investments.....	36,783 63	
B Refunds of previous years' expenditure.....	235,555 32	49,542 84
C Miscellaneous.....	27,446 20	41,823 56
Total.....	\$299,785 15	\$91,366 40

Details

1971-72

A Return on investments: covers rents recovered from candidates occupying houses in Toronto and Quebec City, under the Public Service bilingual and bicultural development program.....	36,784
B Refunds of previous years' expenditure: includes Language Bureau personnel seconded to the Canadian International Development Agency \$197,124 and the Department of National Defence \$27,091.....	235,555
C Miscellaneous.....	27,446
Total.....	\$299,785

Appendix 1

National Film Board

AUDITOR GENERAL OF CANADA

Ottawa, July 17, 1972

THE CHAIRMAN AND MEMBERS,
NATIONAL FILM BOARD,
OTTAWA.

I have examined the Balance Sheet of the National Film Board as at March 31, 1972 and the Statement of Income and Expense for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and Statement of Income and Expense present fairly the financial position of the Board as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS		1972	1971	LIABILITIES		1972	1971
Current:				Current:			
Cash.....	\$	160,586	\$ 12,788	Accounts payable and accrued liabilities.....	\$	987,036	\$1,338,392
Employees' travel advances.....		51,259	96,917	Advances by customers.....		1,196,455	1,085,566
Accounts receivable:				Deferred income.....			49,126
Government depart- ments and agencies..	\$	646,726	327,759			2,183,491	2,473,084
Other.....		576,332	500,945	Proprietary Equity of Canada per Statement A.....		4,337,186	2,858,446
		1,223,058	828,704				
Due from Canada in respect of 1971-72 parliamentary appropriation.....		876,123	452,253				
Inventories, at cost:							
Materials and supplies		464,432	507,561				
Work in progress.....		279,399	256,382				
Prints held for sale.....		357,984	323,463				
		1,101,815	1,087,406				
Prepaid expense.....		46,509	6,317				
		3,459,350	2,484,385				
Equipment at cost (Schedule A).....		8,007,862	7,517,294				
Less: Accumulated depreciation.....		4,946,535	4,670,149				
		3,061,327	2,847,145				
		\$6,520,677	\$5,331,530			\$6,520,677	\$5,331,530

The accompanying notes are an integral part of the financial statements.

Certified correct:

C. A. MILLER

Chief, Financial Services

Approved:

S. NEWMAN

Government Film Commissioner

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of July 17, 1972 to the Chairman and Members of the National Film Board.

A. M. HENDERSON

Auditor General of Canada

National Film Board—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
EXPENSE:		
Production of films and other visual materials.....	\$ 7,303,744	\$ 5,782,360
Distribution of films and other visual materials.....	4,033,525	3,843,090
Executive and administrative services.....	2,118,987	1,994,882
Research and development.....	144,025	120,295
Exchequer Court award re fire loss.....		90,431
Direct cost of production of films and other visual materials—		
Departments and agencies of the Government of Canada.....	\$4,538,708	3,140,742
Others.....	787,633	834,929
	5,326,341	3,975,671
Estimated cost of major services provided without charge by government departments—		
Accommodation.....	2,125,000	1,940,000
Employee benefits.....	1,410,000	1,184,000
Accounting and cheque issue service.....	146,000	143,000
Carrying of franked mail.....	12,000	12,000
	3,693,000	3,279,000
Provision for retroactive salary and wage increases.....		312,200
Depreciation on equipment.....	457,114	392,419
Total expense.....	23,076,736	19,790,348
INCOME:		
Sales of films and other visual materials—		
Departments and agencies of the Government of Canada.....	4,269,567	3,193,912
Others.....	1,716,519	1,915,170
	5,986,086	5,109,082
Rentals and royalties.....	1,542,558	1,011,705
Miscellaneous.....	53,253	39,189
	7,581,897	6,159,976
NET EXPENSE.....	\$15,494,839	\$13,630,372
Net expense provided for by:		
Secretary of State Vote 80.....	\$11,355,236	\$ 9,567,131
Exchequer Court award re fire loss.....		90,431
	11,355,236	9,657,562
Less: Unexpended balance refundable to Receiver General.....	10,511	10,809
	\$11,344,725	9,646,753
Government departments which provided major services without charge.....	3,693,000	3,279,000
Depreciation.....	457,114	392,419
	15,494,839	13,318,172
Portion of net expense to be recovered in 1971-72 from reserve for salary revisions.....		312,200
	\$15,494,839	\$13,630,372

National Film Board—Continued

STATEMENT A

STATEMENT OF PROPRIETARY EQUITY
FOR THE YEAR ENDED MARCH 31, 1972

National Film Board Operating Account:	
Working Capital at end of year.....	\$1,275,859
Equity represented by net book value of equipment:	
Balance at beginning of year.....	2,847,145
Add: Purchases from parliamentary appropriation for acquisition of equipment, Secretary of State Vote 80.....	692,660
	3,539,805
Less: Depreciation included in total expense for the year.....	\$457,114
Net disposals during the year....	21,364
	478,478
Balance at end of year.....	3,061,327
Proprietary Equity at end of year.....	\$4,337,186

SCHEDULE A

EQUIPMENT, AT COST, AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
Laboratory equipment.....	\$1,604,369	\$1,580,537
Photographic equipment.....	1,324,282	1,251,641
Sound equipment.....	1,184,999	1,090,685
Editing equipment.....	902,374	783,959
Office equipment.....	792,934	774,319
Projection equipment.....	621,062	593,831
Furniture and furnishings.....	603,760	476,269
Research and testing apparatus.....	371,006	359,144
Machine and carpentry shop equipment..	181,028	179,231
Motor vehicles and garage equipment.....	135,012	138,708
Stage equipment.....	111,805	111,620
Miscellaneous.....	105,139	107,275
Power generating equipment.....	70,092	70,075
	\$8,007,862	\$7,517,294

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1972

1. Contingent Liability

The Board is contingently liable with respect to two claims for damages in the amount of \$84,000.

2. Canadian Government Photo Centre, Ottawa

Effective April 1, 1971, pursuant to Secretary of State Vote L-90 in 1971-72, the Canadian Government Photo Centre became a separate entity and the comparative figures for 1970-71, when the Centre was part of the Board's operations, have been restated accordingly.

RECONCILIATION

The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements which were prepared from accounts maintained on an accrual basis with the asset account "National Film Board Operating Account" which is included in the schedule, departmental working capital advances, in Volume I of this report.

Accounts per Board's balance sheet as at March 31, 1972.....	\$1,275,858
--	-------------

Deduct:

Credits from other government departments, recorded subsequent to March 31, 1972..... \$102,338

Charges to votes of the Board, recorded subsequent to March 31, 1972..... 848,859

951,197

324,661

Add:

Charges from other government departments, recorded subsequent to March 31, 1972..... 73,978

Overseas and central office cheque issue, not advised until April 1972..... 8,483

82,461

Asset account as at March 31, 1972..... \$ 407,122

National Film Board—Concluded

SUMMARY OF TRANSACTIONS IN THE NATIONAL
FILM BOARD OPERATING ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1972

Debit balance as at March 31, 1971.....	\$ 2,632
Transfer from Vote 80, program expenditures and the grant listed in the Estimates.....	\$11,361,098
Miscellaneous receipts, including amounts transferred from appropriations of other departments.....	7,328,986
	<u>\$18,690,084</u>
	\$18,687,452 Cr

Disbursements

Salaries and wages (regular staff).....	\$9,391,366
Casual Wages.....	324,281
Foreign allowance.....	96,222
Film makers.....	1,506,521
Performers.....	295,111
Musicians.....	107,402
Photographers.....	27,250
Consultants and Researchers.....	220,579
Other Services.....	847,084
Travel expenses.....	812,654
Removal expenses.....	103,924
Freight and Express.....	162,346
Postage.....	118,119
Communications.....	371,007
Printing.....	312,353
Prints and Processing	907,944
Office stationery and supplies.....	113,738
Materials and supplies.....	1,889,701
Contracted films.....	683,773
Advertising.....	44,709
Repairs and maintenance.....	88,866
Rentals.....	366,862
Royalties and copyrights.....	80,248
Subscriptions.....	42,193
Dues and registration fees.....	28,136
Grants.....	1,500
Equipment.....	11,035
Miscellaneous expenditures.....	123,818
	<u>\$19,078,742</u>

Transfer to revenue of unexpended balance of 1970-71 parliamentary appropriations.....	15,832
	<u>\$19,094,574</u>
Debit balance as at March 31, 1972.....	\$ 407,122

Appendix 2

National Museums of Canada

(Established by the National Museums Act)

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971		1972	1971
Expenditure:			Excess of expenditure over revenue provided for by:		
Program expenditures (Schedule I).....	\$12,609,531	\$10,868,517	Secretary of State Vote 100 (Vote 90 in 1970-71).....	\$11,164,241	\$ 8,209,517
Objects for the collections of the Corporation (Schedule II).....	1,376,902	1,068,733	Government departments which provided major services without charge..	3,982,000	3,974,000
	13,986,433	11,937,250		15,146,241	12,183,517
Revenue:			Less:		
Interest earned on open account balances.....	33,811	56,229	Increases in balance of special accounts:		
Bequests, etc.,—National Museums Trust Account (Schedule III).....	27,000	61,343	National Museums Purchase Account.....	1,064,584	152,559
Operating profit—National Museums Special Account (Schedule IV).....	21,666	2,284	National Museums Special Account.....	101,444	132,576
Services and service fees.....	18,649	18,467	National Museums Trust Account	15,926	61,280
Sales of publications, slides, photographs, etc.....	14,224	21,670		1,181,954	346,415
Insurance recoveries.....	9,890		Increase in inventory—National Museums Special Account.....	70,222	19,708
Refunds of previous years' expenditure	6,346	20,192	Amount transferred to Secretary of State as revenue of Canada.....	40,034	61,003
Miscellaneous.....	816	674		1,292,210	427,126
	132,402	180,859		\$13,854,031	\$11,756,391
Excess of expenditure over revenue.....	\$13,854,031	\$11,756,391			

Certified Correct:

C. J. MACKENZIE

Secretary-General

Approved on behalf of the Board:

JEAN OSTIGUY

Chairman

GEORGE HEFFELFINGER

Trustee

I have examined the above Statement of Expenditure and Revenue and the related transactions in the National Museums Purchase Account, the National Museums Trust Account and the National Museums Special Account and have reported thereon under date of June 21, 1972 to the Chairman of the Board of Trustees of the National Museums of Canada.

A. M. HENDERSON

Auditor General of Canada

National Museums of Canada—Continued

SCHEDULE I

PROGRAM EXPENDITURES

FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Administration, operation and maintenance		
Salaries and wages.....	\$ 4,487,369	\$ 3,779,464
Employee benefits.....	693,441	559,495
Accommodation.....	3,154,000	3,363,000
Professional and special services.....	1,149,632	912,601
Protective services.....	641,297	573,627
Design and display services.....	329,258	106,543
Travel—staff.....	264,383	216,104
Materials and supplies.....	250,006	212,505
Publications.....	184,580	149,065
Motion picture production and distribution.....	171,600	120,883
Communications.....	102,675	76,551
Rentals.....	92,756	54,593
Freight, express and cartage.....	90,244	92,611
Purchase of books.....	87,542	79,448
Office supplies and equipment.....	84,099	74,190
Grants.....	75,800	500
Advertising.....	72,953	96,715
Supply services.....	58,000	
Postal services and postage.....	45,015	55,911
Accounting and cheque issue service....	41,000	4,000
Travel—other than staff.....	30,890	18,534
Repairs and upkeep of equipment.....	29,043	29,210
Sundries.....	8,810	47,025
	<u>12,144,393</u>	<u>10,622,575</u>
Capital		
Photographic and laboratory equipment.....	213,640	59,445
Office equipment and furnishings.....	119,711	90,027
Other.....	131,787	96,470
	<u>465,138</u>	<u>245,942</u>
	<u>\$12,609,531</u>	<u>\$10,868,517</u>

SCHEDULE II

National Museums Purchase Account

SUMMARY OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Balance at beginning of year.....	\$ 179,236	\$ 26,677
Receipts:		
Transfer from Secretary of State Vote 100 (Vote 90 in 1970-71) for the purchase of objects for the collections of the Corporation.....	\$2,400,000	1,166,000
Interest earned.....	31,596	55,292
Insurance recoveries.....	9,890	
	<u>2,441,486</u>	<u>1,221,292</u>
	<u>2,620,722</u>	<u>1,247,969</u>
Disbursements:		
Purchase of objects for the collections of:		
National Gallery of Canada.....	\$ 957,565	707,673
National Museum of Man.....	211,910	213,064
National Museum of Science and Technology....	129,317	74,628
National Museum of Natural Sciences.....	78,110	73,368
	<u>1,376,902</u>	<u>1,068,733</u>
Balance at end of year—represented by cash on deposit with the Receiver General for Canada.....	<u>\$1,243,820</u>	<u>\$ 179,236</u>

National Museums of Canada—Concluded

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

SCHEDULE III

National Museums Trust Account

	1972	1971
Balance at beginning of year.....	\$ 64,273	\$ 2,993
Receipts:		
Dr. W. Landmann.....	\$ 10,000	10,000
Mrs. J. Landmann.....	10,000	10,000
Thames and Hudson Publishers re "National Gallery of Canada" book.....	2,500	
Anglo-American Corporation of Canada Ltd.....	2,500	
Interest earned.....	2,215	937
Margaret Hess Trust Fund..	2,000	25,000
Aviation Trust Fund.....		15,343
United States Government..		1,000
	<u>29,215</u>	<u>62,280</u>
	93,488	65,273
Disbursements:		
Contributions to editorial costs of publications and research.....	10,789	
Purchase of 150 copies of "National Gallery of Canada" book.....	2,475	
Transportation of Moon Rock Exhibit.....		1,000
Other.....	25	
	<u>13,289</u>	<u>1,000</u>
Balance at end of year.....	\$ 80,199	\$ 64,273
Represented by:		
Cash on deposit with the Receiver General for Canada.....	\$ 78,199	\$ 62,273
Canada bonds at par (market value \$1,204).....	2,000	2,000
	<u>\$ 80,199</u>	<u>\$ 64,273</u>

SCHEDULE IV

National Museums Special Account

	1972	1971
Balance at beginning of year.....	\$ 179,121	\$ 46,545
Receipts:		
Transfer from Secretary of State Vote 100 (Vote 90 in 1970-71) for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials.....	150,000	150,000
Sales of books, pamphlets, replicas and other materials.....	\$ 127,471	12,264
Opening inventory.....	27,445	18,463
Purchases.....	69,113	4,051
Publication costs.....	106,914	14,911
	<u>203,472</u>	<u>37,425</u>
Closing inventory.....	97,667	27,445
	<u>105,805</u>	<u>9,980</u>
Profit on sales.....	21,666	2,284
	<u>350,787</u>	<u>198,829</u>
Less:		
Increase in inventory during the year.....	70,222	19,708
Balance at end of year—represented by cash on deposit with the Receiver General for Canada.....	\$ 280,565	\$ 179,121

AUDITOR GENERAL OF CANADA
Ottawa, June 21, 1972.MR. JEAN P. OSTIGUY,
CHAIRMAN OF THE BOARD,
NATIONAL MUSEUMS OF CANADA,
OTTAWA.

Sir,

I have examined the accounts and financial transactions of the National Museums of Canada for the year ended March 31, 1972 pursuant to section 21 of the National Museums Act.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the Statement of Expenditure and Revenue presents fairly the expenditure and revenue of the National Museums of Canada for the year ended March 31, 1972 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

Appendix 3

Public Archives

Central Microfilm Unit Revolving Fund

(authorized by Vote 529, Appropriation Act No. 6, 1956, c.32)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS		1972	1971	LIABILITIES		1972	1971
Accounts receivable.....	\$	122,545	\$ 42,321	Accounts payable and accrued liabilities.....	\$	56,568	\$ 5,408
Inventories, at cost.....		15,563	8,057	Advanced from the Consolidated Revenue Fund as working capital (authorized \$80,000).....	\$	65,321	37,809
Fixed assets:				Less: Replacement funds available for the purchase of fixed assets.....		31,379	24,411
At appraised value.....	\$	114,010	114,010			33,942	13,398
At cost.....		14,226	5,874	Equity in fixed assets financed from parliamentary appropriations prior to April 1, 1969.....		114,010	114,010
		128,236	119,884	Retained earnings—			
Less: Accumulated provision for replacement.....		45,605	30,285	Balance at beginning of year.....		7,161	
		82,631	89,599	Net income for the year, per Statement of Operations..		9,058	
				Balance at end of year.....		16,219	7,161
		\$ 220,739	\$ 139,977			\$ 220,739	\$ 139,977

NOTE: The Treasury Board has authorized the Fund to carry forward to future years surpluses on the basis that the maximum amount to be carried forward be equivalent to the sum of the two best years' surpluses achieved during the preceding five years.

Certified correct:

A. C. TAYLOR,

Director of Administration and Technical Services

Approved:

W. I. SMITH,

Dominion Archivist

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 10, 1972 to the Secretary of State.

A. M. HENDERSON,
Auditor General of Canada

Public Archives—Concluded
Central Microfilm Unit Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME—		
Sales.....	\$ 637,495	\$ 368,890
Cost of sales—		
Opening inventories.....	\$ 8,057	9,762
Purchases.....	294,495	155,450
	302,552	165,212
Less: Closing inventories	15,563	8,057
	286,989	157,155
	350,506	211,735
EXPENSE—		
Salaries and wages.....	163,472	136,163
Rental of equipment.....	55,752	300
Outside developing and printing.....	33,976	39,156
Employee benefits.....	24,750	
Rental of accommodation..	24,000	
Maintenance and repairs.....	15,831	11,646
Depreciation.....	15,320	15,502
Interest.....	3,990	
Office supplies.....	1,229	2,777
Travel.....	633	652
Telephone and telegraph.....	521	484
Postage.....	500	
Cheque issue.....	500	
Other.....	974	423
	341,448	207,103
Net income.....	9,058	4,632
Adjustment of previous year's depreciation..		2,529
Transferred to surplus.....	\$ 9,058	\$ 7,161

NOTE: Expense for 1971 does not include the value of services provided without charge by government departments, estimated at \$44,000, or interest on working capital advances amounting to \$5,000.

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1972

Advanced from the Consolidated Revenue Fund as per Balance Sheet.....	\$ 33,942
Payments made in April 1972 recorded in the Consolidated Revenue Fund at March 31, 1972.....	55,994
	89,936
Deduct: Funds received after March 31, 1972 recorded in the Consolidated Revenue Fund at March 31, 1972.....	52,216
Working capital advance per Public Accounts.....	\$ 37,720

AUDITOR GENERAL OF CANADA
Ottawa, July 10, 1972.

THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Central Microfilm Unit Revolving Fund of the Public Archives as at March 31, 1972 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In prior years the accounts of the Fund were held open for thirty days, following the end of the fiscal year, in order to be consistent with the government appropriation accounts which, pursuant to section 30 of the Financial Administration Act, are held open for a like period. This year, the accounts of the Fund were closed at March 31 and, as a result, the balances in accounts receivable, payable and advances from the Consolidated Revenue Fund at March 31, 1972 are not comparable with corresponding balances at the end of the previous fiscal year.

In my opinion, subject of the foregoing, the accompanying Balance Sheet and the Statement of Operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

Appendix 4

Canadian Government Photo Centre Revolving Fund

(Authorized by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c.46)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Petty cash and employees' travel advances....	\$ 275	\$ 172	Accounts payable and accrued liabilities.....	\$ 53,180	\$ 49,512
Accounts receivable:			Advances by customers.....	20,711	4,504
Government departments and agencies.....	\$ 85,737	72,079	Advances from Canada for:		
Other.....	2,025	590	Working capital (authorized \$450,000).....	\$ 233,517	186,794
	87,762	72,669	Capital assets.....	1,982	
Inventories at cost:				235,499	186,794
Materials and supplies.....	41,002	33,247			
Work in progress.....	1,919	2,560			
	42,921	35,807	Less: Net loss to be recovered from future parliamentary appropriation....	39,265	(5,023)
Capital assets:				196,234	191,817
Transferred from National Film Board Operating Account at cost less depreciation (\$142,155) thereon.....	137,185				
At cost.....	25,641	279,340			
	162,826	279,340			
Less: Accumulated provision for replacement.....	23,659	142,155			
	139,167	137,185			
	\$ 270,125	\$ 245,833		\$ 270,125	\$ 245,833

Certified correct:

D. B. E. GREENWAY,
Acting Manager

Approved:

S. NEWMAN,
Government Film Commissioner

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 11, 1972 to the Secretary of State.

A. M. HENDERSON,
Auditor General of Canada

Canadian Government Photo Centre Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

INCOME	1972	1971
Sales.....	\$ 632,590	\$ 541,037
Miscellaneous.....	868	559
	<u>\$ 633,458</u>	<u>541,596</u>
EXPENSE		
Work in progress at beginning of year.....	2,560	2,779
Salaries, wages and employee benefits.....	381,518	300,457
Raw materials, freight and express.....	112,331	115,589
Accommodation.....	89,224	
Special Services.....	19,638	30,795
Provision for replacement of capital assets.....	23,659	23,279
Printing and processing in other laboratories.....	19,883	13,094
Interest on advances.....	10,381	
Equipment repairs and maintenance.....	4,771	7,801
Communications.....	3,753	4,088
Office stationery and supplies.....	2,643	1,973
Travel.....	1,675	3,796
Equipment rental.....	1,533	5,721
Miscellaneous.....	1,073	1,797
	<u>674,642</u>	<u>511,169</u>
Less: Work in progress at end of year.....	<u>1,919</u>	<u>2,560</u>
	<u>672,723</u>	<u>508,609</u>
Net operating loss (profit) before prior years' adjustments	39,265	(32,987)
Less: prior years' adjustments.....		27,964
Net loss (profit) for the year....	<u>\$ 39,265</u>	<u>\$ (5,023)</u>

AUDITOR GENERAL OF CANADA
Ottawa, August 11, 1972THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Canadian Government Photo Centre Revolving Fund as at March 31, 1972 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year when the Centre operated under the National Film Board Operating Account.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada

Appendix 5

Public Service Commission

Bureau of Staff Development and Training Revolving Fund

(authorized by Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c.46)

BALANCE SHEET AS AT MARCH 31, 1972

ASSETS		LIABILITIES	
Accounts receivable.....	\$ 35,429	Accounts payable.....	\$ 7,488
Capital assets:		Prepaid course fees.....	106,962
At appraised value (Note 1).....	\$ 111,922	Advances from the Consolidated Revenue Fund (author- ized \$700,000) (Note 3).....	500,404
At cost.....	96,345	Equity in capital assets financed from parliamentary ap- propriations prior to April 1, 1971.....	111,922
	208,267		
Less: Accumulated provision for replace- ment.....	66,464	Deficit:	
	141,803	Loss for the year per Statement of Operations.....	(319,844)
Deferred course development costs (Note 2)	229,700		\$ 406,932
	\$ 406,932		

NOTES:

1. Capital assets purchased prior to April 1, 1971 from parliamentary appropriations of the Public Service Commission were recorded during the year in the accounts of the Fund at values determined by officers of the Public Service Commission.
2. Course development costs are to be amortized over the next three years.
3. Advances from the Consolidated Revenue Fund include \$29,882 for the purchase of capital assets.

Certified correct:

R. F. SMITH,

Director of Administration

Approved:

J. J. CARSON,

Chairman

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon, under date of August 17, 1972 to the Secretary of State.

A. M. HENDERSON,

Auditor General of Canada

Public Service Commission—Concluded

Bureau of Staff Development and Training Revolving Fund

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1972

INCOME

Course fees and services.....	\$2,081,723
Accommodation and catering.....	400,991

\$2,482,714

EXPENSE

Salaries and wages.....	1,075,480
Professional and special services.....	518,405
Rental of accommodation.....	402,090
Catering and housekeeping.....	229,355
Employees' fringe benefits.....	159,420
Material and supplies.....	131,555
Travel and communication.....	78,713
Course development costs.....	69,308
Depreciation.....	57,808
Rental of equipment.....	34,106
Maintenance and repairs.....	26,220
Interest expense.....	4,097
Sundries.....	16,001

2,802,558

Loss for the year.....
\$ 319,844AUDITOR GENERAL OF CANADA
Ottawa, August 17, 1972THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Bureau of Staff Development and Training Revolving Fund as at March 31, 1972 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and the Statement of Operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada.

SECTION 23

1971-72
PUBLIC ACCOUNTS

Solicitor General

Department
Correctional Services
Royal Canadian Mounted Police

CONTENTS

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SOLICITOR GENERAL

Department

Objective

- To provide overall policy direction to the programs of the department.

Correctional Services

Objective

- To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Royal Canadian Mounted Police

Objective

- To control and reduce crime in Canada.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and the grants listed in the Estimates.....	\$ 1,669,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	143,731 00			
	1,812,731 00	1,804,232 41	8,498 59	1,350,888 21
Stat. Solicitor General—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 90
	1,829,730 92	1,821,232 33	8,498 59	1,367,888 11
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary Services—Operating expenditures including compensation to discharged inmates permanently disabled while in penitentiaries, and the grants listed in the Estimates.....	\$ 63,083,000 00			
5b Reimbursement of the Industrial and Stores Account Working Capital Advance established by Vote 628, Appropriation Act No. 2, 1955 in the amount of \$19,717.23 for the value of stores which have become obsolete; to authorize the transfer of \$1,296,716 from Solicitor General Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
Transfer from Vote 10.....	1,296,716 00			
Transfer from Treasury Board Vote 5 Contingencies.....	1,374,000 00			
	65,753,717 00	65,678,007 06	75,709 94	56,477,071 55
10 Penitentiary Services—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$ 17,745,000 00			
10a.....	366,000 00			
	18,111,000 00			
Less transfers to:				
Vote 5.....	\$1,296,716 00			
Vote 25.....	414,999 00			
	1,711,715 00			
15 National Parole Board—Operating expenditures.....	16,399,285 00	14,137,199 58	2,262,085 42	14,019,318 28
Stat. Pensions and other benefits.....	6,223,000 00	5,691,196 35	531,803 65	4,600,228 98
Stat. Federal Court awards.....	21,258 91	21,258 91		19,702 67
Stat. Refunds of amounts credited to revenue in previous years	7,093 06	7,093 06		
	23 80	23 80		31 34
	88,404,377 77	85,534,778 76	2,869,599 01	75,116,352 82
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures including expenditures on behalf of the 40th General Assembly of Interpol in Ottawa in 1971, the grants listed in the Estimates, and authority to spend revenue received during the year.....	\$119,161,133 00			
20a.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	3,314,820 00			
	122,475,954 00	120,144,475 82	2,331,478 18	101,525,771 30

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Royal Canadian Mounted Police—Concluded				
LAW ENFORCEMENT PROGRAM—Concluded				
25 Capital expenditures.....	\$ 19,244,100 00			
25a.....	1,426,000 00			
25b To authorize the transfer of \$414,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote....	1 00			
Transfer from Vote 10.....	414,999 00			
Stat. Pensions and other benefits.....	21,085,100 00	20,540,243 80	544,856 20	13,340,067 50
Stat. Royal Canadian Mounted Police Superannuation Ac- count—Additional interest on the balance in the account	28,685,050 60	28,685,050 60		29,094,462 27
Stat. Federal Court awards.....	3,311,655 42	3,311,655 42		2,328,141 43
	24,756 94	24,756 94		16,353 17
	175,582,516 96	172,706,182 58	2,876,334 38	146,304,795 67
Total.....	265,816,625 65	260,062,193 67	5,754,431 98	222,789,036 60

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department.....	1971-72	1,821		251		2,072
	1970-71	1,368		208		1,576
Correctional Services.....	1971-72	85,535	770	8,748	8,661	102,174
	1970-71	75,116	770	7,115	8,512	89,973
Royal Canadian Mounted Police.....	1971-72	172,706	542	8,551	16,704	197,419
	1970-71	146,305	524	5,398	8,866	160,045
Total.....	1971-72	260,062	1,312	17,550	25,365	301,665
	1970-71	222,789	1,294	12,721	17,378	251,594

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration.....	1,771	1,758	20	51	39	12	1,830	1,821
Add: services provided by other departments.....	251	251					251	251
Total cost of program.....	2,022	2,009	20	51	39	12	2,081	2,072
Correctional Services								
CORRECTIONAL SERVICES PROGRAM								
Care of inmates.....	43,273	44,367	15,725	13,635			58,998	58,002
Rehabilitation of inmates.....	15,797	14,682	588	468	410	335	16,795	15,485
Parole and community services.....	6,201	5,632	22	59			6,223	5,691
Administration.....	6,282	6,302	86	34	20	21	6,388	6,357
	71,553	70,983	16,421	14,196	430	356	88,404	85,535
Deduct: receipts credited to revenue.....	781	770					781	770
Add: services provided by other departments.....	8,748	8,748					8,748	8,748
accommodation provided by this department.....	8,661	8,661					8,661	8,661
Total cost of program.....	88,181	87,622	16,421	14,196	430	356	105,032	102,174
Royal Canadian Mounted Police								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders.....	48,438	47,863	2,308	2,592			50,746	50,455
National police services.....	11,980	10,901	2,016	1,893			13,996	12,794
Police services under contract.....	82,586	82,897	6,148	6,296			88,734	89,193
Support services.....	10,773	10,242	4,387	4,408			15,160	14,650
Administration.....	14,375	17,416	6,226	5,351	3	27	20,604	22,794
Pensions and other benefits.....	24,017	24,017			7,980	7,980	31,997	31,997
	192,169	193,336	21,085	20,540	7,983	8,007	221,237	221,883
Less: receipts and revenues credited to the vote.....	49,202	49,202					49,202	49,202
	142,967	144,134	21,085	20,540	7,983	8,007	172,035	172,681
Deduct: receipts credited to revenue.....	542	542					542	542
Add: services provided by other departments.....	8,551	8,551					8,551	8,551
accommodation provided by this department.....	16,704	16,704					16,704	16,704
Total cost of program.....	167,680	168,847	21,085	20,540	7,983	8,007	196,748	197,394

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
	1971-72	1971-72	1970-71
Department			
ADMINISTRATION PROGRAM			
Grant to the Canadian Corrections Association to assist in defraying the costs of a Congress of Corrections.....	5	5	
Grant to the Canadian Council of Juvenile and Family Court Judges to assist in defraying the costs of a Conference.....	2		
University Scholarships in Social Sciences.....	32	7	30
	39	12	30
Correctional Services			
CORRECTIONAL SERVICES PROGRAM			
Grants to authorized after-care agencies			
Association des Services de Rehabilitation Sociale (Que).....	\$ 76,680		
Catholic Welfare Bureau of Manitoba.....	2,000		
Council of Catholic Charities of Toronto Ont.....	2,500		
Elizabeth Fry Society of British Columbia.....	4,000		
Elizabeth Fry Society of Kingston Ont.....	14,000		
Elizabeth Fry Society of New Brunswick.....	250		
Elizabeth Fry Society of Ottawa Ont.....	1,800		
Elizabeth Fry Society of Toronto Ont.....	3,600		
Harold King Farm Keswick Ont.....	2,500		
John Howard Society of Canada.....	157,095		
John Howard Society of New Brunswick.....	11,555		
John Howard Society of Saskatchewan.....	11,765		
John Howard Society of Vancouver Island BC.....	11,555		
Quo Vadis Incorporated Kingston Ont.....	3,000		
St Edwards Half Way House Montreal Que.....	3,600		
St Lawrence House Montreal Que.....	3,600		
St Leonard's House Windsor Ont.....	4,000		
St Leonard's Society of Canada.....	2,500		
Salvation Army.....	15,000		
Street Haven at the Cross-roads Toronto Ont.....	1,000		
The Inn Windsor Ont.....	1,000		
United Church Half Way House Winnipeg Man.....	2,000		
	430	335	573
Pensions and other benefits			
Mrs Georgette Archambault.....	\$ 2,112		
Mrs Jean L Farrell.....	2,640		
Mrs Violet L Jenkins.....	2,640		
Mrs Alice Joynson.....	2,640		
Mrs Dorothy A Masterton.....	2,640		
Frank Newton.....	5,947		
Mrs Evelyn Wentworth.....	2,640		
	20	21	19
	450	356	592
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Grant to the Canadian Association of Chiefs of Police.....	25	25	1
Grant to the Royal Canadian Mounted Police Veterans Association.....	1	1	1
Grant to the International Association of Chiefs of Police.....	1	1	1
Pensions under the Royal Canadian Mounted Police Pension Continuation Act...	7,651	7,651	7,133
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	309	309	266
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty.....	19	19	20
	8,006	8,006	7,422
Grand total.....	8,495	8,374	8,044

Net Expenditures by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECTS	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages.....	1,218 1,203 <i>833</i>	52,084 52,204 <i>43,745</i>	130,666 131,043 <i>112,050</i>	183,968 184,450 <i>156,628</i>
(1) Other personnel costs.....		389 924 <i>1,469</i>	23,043 22,787 <i>23,642</i>	23,432 23,711 <i>25,113</i>
(2) Transportation and communications.....	68 128 <i>120</i>	1,287 1,460 <i>1,231</i>	8,913 9,680 <i>8,224</i>	10,268 11,268 <i>9,575</i>
(3) Information.....	85 21 <i>12</i>	43 18 <i>31</i>	127 76 <i>76</i>	255 115 <i>119</i>
(4) Professional and special services.....	320 364 <i>287</i>	3,308 3,591 <i>2,977</i>	5,433 4,632 <i>3,762</i>	9,061 8,587 <i>7,026</i>
(5) Rentals.....	16 10 <i>1</i>	230 166 <i>130</i>	5,276 4,514 <i>2,439</i>	5,522 4,690 <i>2,570</i>
(6) Purchased repair and upkeep.....	5 1 <i>1</i>	1,413 1,337 <i>1,187</i>	3,595 3,941 <i>3,511</i>	5,013 5,279 <i>4,699</i>
(7) Utilities, materials and supplies.....	55 21 <i>41</i>	9,872 9,696 <i>8,533</i>	8,528 8,955 <i>7,963</i>	18,455 18,672 <i>16,537</i>
(8) Construction and acquisition of land, buildings and equipment.....		16,220 12,711 <i>12,624</i>	9,432 9,062 <i>5,482</i>	25,652 21,773 <i>18,106</i>
(9) Construction and acquisition of machinery and equipment.....	20 51 <i>35</i>	1,547 1,485 <i>1,442</i>	11,653 11,479 <i>7,858</i>	13,220 13,015 <i>9,335</i>
(10) Grants, contributions and other transfer payments.....	39 12 <i>30</i>	430 356 <i>623</i>	7,983 8,007 <i>7,422</i>	8,452 8,375 <i>8,075</i>
(11) Public debt charges.....			3,312 3,312 <i>2,328</i>	3,312 3,312 <i>2,328</i>
(12) All other expenditures.....	4 10 <i>6</i>	1,581 1,587 <i>1,124</i>	3,301 4,421 <i>3,329</i>	4,886 6,018 <i>4,459</i>
(1-12) Total.....	1,830 1,821 <i>1,368</i>	88,404 85,535 <i>75,116</i>	221,262 221,909 <i>188,086</i>	311,469 309,265 <i>264,570</i>
(13) Less: receipts and revenues credited to the vote.....			45,679 49,203 <i>41,781</i>	45,679 49,203 <i>41,781</i>
Total net expenditures.....	1,830 1,821 <i>1,368</i>	88,404 85,535 <i>75,116</i>	175,583 172,706 <i>146,305</i>	265,817 260,062 <i>222,789</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Correctional Services	Royal Canadian Mounted Police	Total
RECEIPTS—				
Operating—				
Annual appropriations.....	1,804	85,507	140,685	227,996
Statutory appropriations.....	17	28	32,021	32,066
Credited to appropriations.....			49,202	49,202
Credited to revenue.....		770	542	1,312
Total receipts.....	1,821	86,305	222,450	310,576
OUTLAYS—				
Operating—				
Goods and services.....	1,758	71,041	193,361	266,160
Grants and contributions.....	12	356	8,007	8,375
Subsidy and deficit payments.....				
Capital—				
Department.....	51		20,540	20,591
Agencies, commissions, etc.....		14,138		14,138
Receipts credited to revenue.....		770	542	1,312
Total outlays.....	1,821	86,305	222,450	310,576
Net receipts or net outlays.....	nil	nil	nil	nil

Revenues

Correctional Services

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue		
A Return on investments.....	332,464 47	328,816 51
B Privileges, licences and permits..	62,013 07	69,030 32
C Proceeds from sales.....	289,821 52	269,884 39
D Services and service fees.....	34,532 10	10,844 35
E Refunds of previous years expenditure.....	25,452 40	63,071 86
F Miscellaneous.....	25,971 17	28,249 87
Total.....	\$ 770,254 73	\$ 769,897 30

Details

	1971-72
Non-Tax Revenue—	
A Return on investments: Profit transferred from industrial and stores account—Penitentiaries (manufactures products) \$298,259, livestock and canning supplies stores account \$34,206.....	332,465
B Privileges, licences and permits: Rentals from employees.....	62,013
C Proceeds from sales: Farm produce \$255,661, sale of land \$16,825, manufactured products \$17,336..... Sales of farm produce consisted of \$255,661 charged to Vote 5 Administration Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries	289,822
D Services and service fees: Trucking charges to other institutions \$1,479, custodial services under contract \$32,863, sundries \$190.....	34,532
E Refunds of previous years expenditures.....	25,452
F Miscellaneous: Forfeitures \$3,490, commission on provincial sales tax collections \$456, sundries \$22,025.....	25,971
Total.....	\$ 770,255

Royal Canadian Mounted Police

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Return on investments.....	72,159 04	58,382 88
B Privileges, licences and permits..	437 50	568 00
C Refunds of previous years' expenditure.....	297,139 80	298,544 69
D Miscellaneous.....	171,811 86	166,409 64
Total.....	\$ 541,548 20	\$ 523,905 21

Details

	1971-72
Non-Tax Revenue—	
A Return on investments:	
Net profit on the operation of the R C M Police working capital advance cloth account.....	25,062
Net profit on R C M Police messes operations account.....	45,940
Interest on loans.....	1,058
Profit on foreign exchange transactions.....	99
	72,159
B Privileges, licences and permits:	
Rentals.....	437
C Refunds of previous years' expenditure:	
Proceeds received from oil companies on return of empty oil and gas containers.....	12,416
Repayment by provinces for various investigations.....	160,497
Repayment for services rendered other departments.....	11,888
Repayment for repairs to police cars.....	59,958
Refund of provincial gasoline tax..	11,688
Sundries.....	40,693
	297,140
D Miscellaneous:	
Officers' pension contributions.....	139,635
Purchase of discharge.....	28,504
Sundries.....	3,673
	171,812
Total.....	\$ 541,548

Appendix 1

Canteen Revolving Fund—Penitentiaries

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Sales—Cash.....	732,542	551,785
Accounts Receivable.....	20,526	
	753,068	
Cost of goods sold		
Inventory March 31, 1971.....	74,453	56,209
Purchases 1971-72.....	771,970	562,787
	846,423	618,996
Less: Inventory March 31, 1972....		78,137
Book Value.....	126,234	
Less: Unrecovered issues.....	20,526	
	105,708	740,715
		540,859
Profit.....	12,353	10,926
Less: amount distributed to Inmates Welfare Fund.....	8,672	7,242
Balance undistributed.....	\$ 3,681	\$ 3,684

Appendix 2

Industrial and Stores Account—Penitentiaries

SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Balance as at March 31, 1971.....	667,974	694,424
Purchases 1971-72.....	1,138,256	1,095,517
	1,806,230	1,789,941
Sales 1971-72.....	1,011,051	1,121,967
Balance as at March 31, 1972—		
Inventory.....	636,449	
Accounts Receivable.....	158,730	
	\$ 795,179	\$ 667,974

Appendix 3

Livestock and Canning Supplies Stores Account—Penitentiaries

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Balance as at March 31, 1971.....	154,459	140,766
Purchases 1971-72.....	235,920	257,473
	390,379	398,239
Sales 1971-72.....	253,081	243,780
Balance as at March 31, 1972		
Inventory.....	135,511	
Inventory Shortage.....	20	
Accounts Receivable.....	1,767	
	\$137,298	\$154,459

Appendix 4

Royal Canadian Mounted Police

WORKING CAPITAL ADVANCE
R C M POLICE CLOTH ACCOUNT
BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

ASSETS	1972	1971
Inventory.....	511,355	730,591
	\$511,355	\$730,591
LIABILITIES		
Profit.....	25,062	6,624
Working capital advance.....	486,293	723,967
	\$511,355	\$730,591

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Balance, inventory, April 1, 1971.....	730,591	648,055
Increase or decrease in inventory during the year.....	-219,236	82,536
Net profit for the year.....	25,062	6,62
	536,417	737,215
Net profit credited to Non-Tax Revenue.....	25,062	6,624
Balance, inventory, March 31, 1972.....	\$ 511,355	\$730,591

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Sales.....	400,643	162,947
Cost of sales—		
Inventory, April 1, 1971.....	730,591	648,055
Purchases.....	156,345	238,859
	886,936	886,914
Less: Obsolete items to be written off	158	158
Inventory, March 31, 1972.....	511,197	730,433
	511,355	730,591
	375,581	156,323
Net profit for the year.....	\$ 25,062	\$ 6,624

Appendix 5

Royal Canadian Mounted Police Departmental

WORKING CAPITAL ADVANCE
R C M POLICE MESSES OPERATIONS ACCOUNT
BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

	1972	1971
ASSETS		
Cash on hand and in bank.....	54,405	54,523
Accounts receivable.....	3,174	3,796
Inventory.....	22,313	16,241
	<u>\$ 79,892</u>	<u>\$ 74,560</u>
LIABILITIES		
Accounts payable.....	382	421
Working capital advance.....	79,510	74,139
	<u>\$ 79,892</u>	<u>\$ 74,560</u>

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Transfer of assets as an opening charge to the account.....	74,139	75,319
Increase or decrease (—) in the advance during the year.....	5,371	—1,180
Net profit for the year.....	45,940	51,282
	<u>125,450</u>	<u>125,421</u>
Net profit credited to Non-Tax Revenue.....	—45,940	—51,282
	<u>\$ 79,510</u>	<u>\$ 74,139</u>

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the preceding year)

	1972	1971
Sales.....	651,887	608,755
Cost of sales—		
Inventory April 1, 1971.....	16,241	20,088
Purchases.....	612,019	553,626
	<u>628,260</u>	<u>573,714</u>
Less: Inventory March 31, 1972.....	22,313	16,241
	<u>605,947</u>	<u>557,473</u>
Net profit for the year.....	<u>\$ 45,940</u>	<u>\$ 51,282</u>

Appendix 6

Royal Canadian Mounted Police Superannuation Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

	Debit	Credit
Balance as at March 31, 1971.....		199,716,534
RECEIPTS		
Contributions from personnel (current and arrears).....		6,268,759
Contributions by the Province of Newfoundland (provincial force absorbed).....		17,171
Transfer from other pension funds		56,176
Contributions by the Government (Statutory).....		11,058,963
Interest.....		8,325,915
		<u>25,726,984</u>
DISBURSEMENTS		
Annuities and allowances payments.....	1,531,615	
Cash termination allowances payments and return of contributions.....		243,294
Transfer to other pension funds...		10,648
Refunds to contributors.....		460
		<u>1,786,017</u>
Balance as at March 31, 1972.....	223,657,501	
	<u>\$225,443,518</u>	<u>\$225,443,518</u>

Appendix 7

**Royal Canadian Mounted Police
(Dependants) Pension Fund**

AUDITOR GENERAL OF CANADA
Ottawa, August 9, 1972.

THE HONOURABLE J-P GOYER,
SOLICITOR GENERAL,
OTTAWA.

Sir,

In compliance with the requirements of section 55 of the Royal Canadian Mounted Police Pension Continuation Act I have examined the accounts and financial statement of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Statement of Transactions of the Fund gives a fair summary of its transactions for the year ended March 31, 1972 and the balance of the Fund as at that date.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada.

**ROYAL CANADIAN MOUNTED POLICE
(DEPENDANTS) PENSION FUND**

Statement of Transactions for the year ended March 31, 1972
(with comparative figures for the year ended March 31, 1971)

	Year ended March 31	
	1972	1971
Balance at beginning of year.....	\$8,493,770	\$8,439,281
Receipts—		
Contributions by members.....	\$184,426	233,312
Interest.....	333,026	331,410
	517,452	564,722
	9,011,222	9,004,003
Disbursements—		
Withdrawals of contributions	364,573	373,226
Pensions to dependants.....	129,735	137,007
	494,308	510,233
Balance at end of year.....	\$8,516,914	\$8,493,770

Certified correct:
F. J. LODGE
Departmental Services Officer.

Approved:
W. L. HIGGITT
Commissioner.

I have examined the above Statement of Transactions and have reported thereon under date of August 9, 1972 to the Solicitor General.

A. M. HENDERSON
Auditor General of Canada.

SECTION 24

**1971-72
PUBLIC ACCOUNTS**

Supply and Services

**Department
Canadian Arsenal Limited
Canadian Commercial Corporation
Information Canada**

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SUPPLY AND SERVICES

Department

Objectives

- To provide a broad range of services to assist the Department in realizing the objectives of both the supply and services programs.
- To acquire and provide in the most economical manner goods and related services required by departments and agencies.
- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative, management and advisory services in order to improve government efficiency and reduce costs.

Canadian Arsenals Limited

Objective

- To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

Canadian Commercial Corporation

Objective

- To purchase economically goods and services from Canadian sources for the account of foreign governments.

Information Canada

Objective

- To explain many aspects of federal government policies and programs to Canadians; to provide information that will assist the government in assessing what Canadians think about federal policies and programs; on request, to co-ordinate federal information programs and assist departments and agencies to improve the quality and efficiency of their information services.

Appropriations and Expenditures

Vote			1971-72	1971-72	Unexpended	1970-71
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
Department						
ADMINISTRATION PROGRAM						
1	Program expenditures.....	\$ 4,169,000 00				
	1a.....	70,000 00				
	1b.....	20,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	78,041 00				
			4,337,041 00	4,194,798 94	142,242 06	4,185,128 76
Stat.	Minister of Supply and Services—					
	Salary and motor car allowance.....		16,999 92	16,999 92		16,999 92
			4,354,040 92	4,211,798 86	142,242 06	4,202,128 68
SUPPLY PROGRAM						
5	Program expenditures and grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors.....	\$ 22,742,000 00				
	5a.....	689,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	51,070 00				
		23,482,070 00				
	Less transfers to:					
	Vote 15.....	\$ 78,000 00				
	Vote 20.....	208,020 00				
		286,020 00	23,196,050 00	22,973,254 13	222,795 87	21,607,026 16
SERVICES PROGRAM						
10	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and in respect of the services provided under Part V of the Government Organization Act, 1969 and authority to spend revenue received during the year.....	\$ 38,942,000 00				
	10a.....	1,811,000 00				
	10b Reimbursement in the amount of \$1,253,000 for the accumulated operating loss to December 31, 1971 of the Computer Services Bureau working capital advance account established by Loans, Investments and Advances Vote L99c, Appropriation Act No. 4, 1966 for the purpose of providing data processing and related services to other government departments and agencies; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$31,982.35 and to provide a further amount of.....	1,289,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	828,099 00				
			42,870,099 00	42,584,605 28	285,493 72	36,489,008 16
			70,420,189 92	69,769,658 27	650,531 65	62,298,163 00

Appropriations and Expenditures—Concluded

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
Canadian Arsenals Limited					
15	Program expenditures.....	\$ 1,636,000 00			
	15b To authorize the transfer of \$78,000 from Supply and Services Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of..	275,000 00			
	Transfer from Vote 5.....	78,000 00			
		1,989,000 00	1,938,552 00	50,448 00	1,519,211 76
Canadian Commercial Corporation					
20	Program expenditures.....	\$ 3,773,000 00			
	20b To authorize the transfer of \$208,020 from Supply and Services Vote 5, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfer from Vote 5.....	208,020 00			
		3,981,021 00	3,916,020 41	65,000 59	3,865,000 00
Information Canada					
25	Program expenditures and the grants listed in the Estimates, and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public and authority to spend revenue received during the year.....	\$ 7,950,000 00			
	25a.....	456,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	4,095 00			
		8,410,095 00	8,101,568 58	308,526 42	6,964,850 64
Total		84,800,305 92	83,725,799 26	1,074,506 66	74,647,225 40

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1971-72	4,212	104	1,104		5,212
	1970-71	4,202	62	1,147		5,287
SUPPLY.....	1971-72	22,973	1,073	10,720		32,620
	1970-71	21,607	646	9,971		30,932
SERVICES.....	1971-72	42,585	32	9,974		52,527
	1970-71	36,489	20	6,886		43,355
Total department.....	1971-72	69,770	1,209	21,798		90,359
	1970-71	62,298	728	18,004		79,574
Canadian Arsenals Limited.....	1971-72	1,938				1,938
	1970-71	1,519				1,519
Canadian Commercial Corporation.....	1971-72	3,916				3,916
	1970-71	3,865				3,865
Information Canada.....	1971-72	8,102	3,404	3,410		8,108
	1970-71	6,965	3,067	2,706		6,604
Grand total.....	1971-72	83,726	*4,613	25,208		104,321
	1970-71	74,647	**3,795	20,710		91,562

*Does not include Return on Investments \$3,225 and Proceeds from sales \$4,563 (Crown Assets Disposal Corporation \$4,314, St. Lawrence Seaway Authority \$239 and Profit on Sale of material—Defence Production revolving fund \$10).

Does not include Return on investments \$4,366 and Proceeds from sales \$4,206.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Management services.....	646	619		12			646	631
Personnel.....	1,338	1,178		15			1,338	1,193
Administration services.....	1,792	1,821	7	31			1,799	1,852
Comptroller.....	1,041	984		22			1,041	1,006
	4,817	4,602	7	80			4,824	4,682
Less: amounts recoverable from Canadian Commercial Corporation	470	470					470	470
	4,347	4,132	7	80			4,354	4,212
Deduct: receipts credited to revenue....		104						104
Add: services provided by other departments.....	1,154	1,104					1,154	1,104
Total cost of program.....	5,501	5,132	7	80			5,508	5,212
SUPPLY PROGRAM								
Purchasing.....	15,886	15,564		43	115	91	16,001	15,698
Materiel management.....	5,394	5,453	92	298			5,486	5,751
Printing.....	425	458					425	458
Emergency supply planning.....	509	447					509	447
Program administration.....	3,941	3,691	72	166			4,013	3,857
	26,155	25,613	164	507	115	91	26,434	26,211
Less: amounts recoverable from Canadian Commercial Corporation	3,238	3,238					3,238	3,238
	22,917	22,375	164	507	115	91	23,196	22,973
Deduct: receipts credited to revenue....		1,073						1,073
Add: services provided by other departments.....	10,720	10,720					10,720	10,720
Total cost of program.....	33,637	32,022	164	507	115	91	33,916	32,620
SERVICES PROGRAM								
Computer services revolving fund.....	1,253	1,253					1,253	1,253
Program administration.....	12,798	13,342	214	396			13,012	13,738
Pay and employee benefit administration.....	9,858	10,059	444	73			10,302	10,132
Management services.....	7,131	6,957	185	109			7,316	7,066
Payment and reporting services.....	4,169	4,033	16	19			4,185	4,052
Social and economic assistance payment administration.....	12,793	12,408	277	250			13,070	12,658
Government of Canada accounting....	2,375	2,319	31	44			2,406	2,363
	50,377	50,371	1,167	891			51,544	51,262
Less: receipts and revenues credited to the vote.....	8,674	8,677					8,674	8,677
	41,703	41,694	1,167	891			42,870	42,585
Deduct: receipts credited to revenue....		32						32
Add: services provided by other departments.....	9,471	9,974					9,471	9,974
Total cost of program.....	51,174	51,636	1,167	891			52,341	52,527

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Canadian Arsenals Limited								
Operations.....	1,906	1,856					1,906	1,856
Capital.....			83	82			83	82
Total cost of program.....	1,906	1,856	83	82			1,989	1,938
Canadian Commercial Corporation								
Administration and operations								
Departmental administration.....	470	470					470	470
Supply program.....	3,446	3,446					3,446	3,446
Interest expense.....	65						65	
Total cost of program.....	3,981	3,916					3,981	3,916
Information Canada								
Information—Planning.....	555	637	10	1			565	638
Information—In.....	1,115	723	5	18	20		1,140	741
Information—Out.....	5,778	5,720	60	32			5,838	5,752
Administration.....	948	967	10	29			958	996
	8,396	8,047	85	80	20		8,501	8,127
<i>Less:</i> receipts and revenues credited to the vote.....	91	25					91	25
	8,305	8,022	85	80	20		8,410	8,102
<i>Deduct:</i> receipts credited to revenue....	3,000	3,404					3,000	3,404
<i>Add:</i> services provided by other departments.....	3,410	3,410					3,410	3,410
Total cost of program.....	8,715	8,028	85	80	20		8,820	8,108

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
SUPPLY PROGRAM			
Grants to municipalities in lieu of taxes—			
Grant to Township of North York, Ontario—DeHavilland Aircraft.....	115	91	117
Information Canada			
Grants to voluntary agencies for the provision of information on government activities.....	20		
Grand total.....	135	91	117

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Supply Program	Services Program	Total Department	Canadian Arsenals Limited	Canadian Commercial Corporation	Information Canada	Total
(1) Salaries and wages.....	4,768 4,582 <i>4,861</i>	22,414 21,797 <i>20,687</i>	34,130 33,925 <i>28,914</i>	61,312 60,304 <i>54,462</i>			3,106 2,791 <i>2,701</i>	64,418 63,105 <i>57,163</i>
(1) Other personnel costs.....	8 <i>11</i>	107 47 <i>69</i>	74 60 <i>156</i>	181 115 <i>236</i>			30 10 <i>32</i>	211 125 <i>268</i>
(2) Transportation and communications	209 233 <i>159</i>	1,342 1,454 <i>1,482</i>	6,387 6,308 <i>5,156</i>	7,938 7,995 <i>6,797</i>			393 493 <i>395</i>	8,331 8,488 <i>7,192</i>
(3) Information.....	45 9	503 558 <i>292</i>	208 262 <i>120</i>	756 829 <i>412</i>			1,370 1,386 <i>2,453</i>	2,126 2,215 <i>2,865</i>
(4) Professional and special services.....	148 92 <i>107</i>	441 559 <i>864</i>	1,839 2,199 <i>784</i>	2,428 2,850 <i>1,755</i>			991 857 <i>454</i>	3,419 3,707 <i>2,209</i>
(5) Rentals.....	34 6 <i>4</i>	349 432 <i>373</i>	4,083 3,653 <i>2,810</i>	4,466 4,091 <i>3,187</i>			82 74 <i>57</i>	4,548 4,165 <i>3,244</i>
(6) Purchased repair and upkeep.....	22 1	166 72 <i>66</i>	193 166 <i>183</i>	381 239 <i>249</i>			24 15 <i>13</i>	405 254 <i>262</i>
(7) Utilities, materials and supplies.....	139 182 <i>84</i>	733 618 <i>700</i>	1,980 2,142 <i>1,677</i>	2,852 2,942 <i>2,461</i>			2,399 2,421 <i>223</i>	5,251 5,363 <i>2,684</i>
(9) Construction and acquisition of machinery and equipment.....	7 80 <i>94</i>	164 507 <i>173</i>	1,167 891 <i>1,041</i>	1,338 1,478 <i>1,308</i>			85 80 <i>637</i>	1,423 1,558 <i>1,945</i>
(10) Grants, contributions and other transfer payments.....		115 91 <i>117</i>		115 91 <i>117</i>			20	135 91 <i>117</i>
(12) All other expenditures.....	10 1	100 76 <i>179</i>	1,483 1,656 <i>1,248</i>	1,593 1,733 <i>1,427</i>	1,989 1,938 <i>1,519</i>	3,981 3,916 <i>3,865</i>	1	7,564 7,587 <i>6,811</i>
(1-12) Total.....	5,382 5,194 <i>5,320</i>	26,434 26,211 <i>25,002</i>	51,544 51,262 <i>42,089</i>	83,360 82,667 <i>72,411</i>	1,989 1,938 <i>1,519</i>	3,981 3,916 <i>3,865</i>	8,501 8,127 <i>6,965</i>	97,831 96,648 <i>84,760</i>
(13) Less: receipts and revenues credited to the vote.....	1,028 982 <i>1,118</i>	3,238 3,238 <i>3,395</i>	8,674 8,677 <i>5,600</i>	12,940 12,897 <i>10,113</i>			91 25	13,031 12,922 <i>10,113</i>
Total net expenditures.....	4,354 4,212 <i>4,202</i>	23,196 22,973 <i>21,607</i>	42,870 42,585 <i>36,489</i>	70,420 69,770 <i>62,298</i>	1,989 1,938 <i>1,519</i>	3,981 3,916 <i>3,865</i>	8,410 8,102 <i>6,965</i>	84,800 83,726 <i>74,647</i>

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Defence Production Revolving Fund	Canadian Government Supply Service Revolving Fund	Canadian Government Printing Bureau Revolving Fund	Computer Services Bureau Revolving Fund	Canadian Arsenals Limited	Canadian Commercial Corporation	Information Canada	Total
RECEIPTS—									
Operating—									
Annual appropriations.....	82,650					1,939	3,916	8,102	96,607
Statutory appropriations.....	17								17
Credited to appropriations.....	12,897								12,897
Credited to revenue.....	8,997			33,959				3,404	46,360
Capital—									
Sales by.....		53	42,094		2,594	2,970			47,711
Interest receipts.....		701					366		1,067
Other income.....			402						402
Equity capital.....		21,367			1,194				22,561
Total receipts.....	104,561	22,121	42,496	33,959	3,788	4,909	4,282	11,506	227,622
OUTLAYS—									
Operating—									
Goods and services.....	93,995	46	42,086	33,297	3,800	4,826	4,244	8,022	190,316
Grants and contributions.....	91								91
Capital—									
Department.....	1,478			324		83		80	1,965
Equity capital.....			4			500			504
Receipts credited to revenue.....	8,997		539				38	3,404	12,978
Total outlays.....	104,561	46	42,629	33,621	3,800	5,409	4,282	11,506	205,854
Net receipts or net outlays (—).....	nil	22,075	133(—)	338	12(—)	500(—)	nil	nil	21,768

Revenues

	1971-72	1970-71
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	3,224,880 07	4,366,584 62
B Proceeds from sales.....	4,630,928 12	4,255,680 14
C Services and service fees.....	432,127 98	596,485 23
D Refunds of previous years' expenditure.....	79,396 64	49,857 56
E Miscellaneous.....	629,311 64	31,889 62
TOTAL.....	\$ 8,996,644 45	\$ 9,300,497 17

	1971-72	
Details		
Non-Tax Revenue—		
A Return on investments:		
Interest on balance receivable under departmental agreements of sale of crown assets: Algoma Steel Corporation.....	17,561	
Dividend on capital stock of Polymer Corporation Limited.....	500,000	
Interest on debentures—The Corporation of the Township of Toronto.....	905	
Interest on loans from consolidated revenue fund—		
Canadian Commercial Corporation.....	326,563	
Royal Canadian Mint.....	6,103	
Special remittance out of accumulative surplus—		
Crown Assets Disposal Corporation.....	337,562	
Canadian Commercial Corporation.....	38,053	
Interest on monies advanced to contractors—Defence Production revolving fund.....	698,125	
Royal Canadian Mint—excess reserve over statutory limitations.....	1,299,967	
Sundries.....	41	
		3,224,880
B Proceeds from sales:		
Sale of surplus Crown assets:		
Crown Assets Disposal Corporation—Remittances.....	4,313,871	
St. Lawrence Seaway Authority.....	239,248	
Sale of publications.....	20,314	
Recoveries <i>re</i> environmental test equipment:		
Bach-Simpson Limited London Ont \$3,700, Bourns Canada Limited Toronto Ont \$27,000, Croven Limited Whitby Ont \$3,334, Johnson Matthey and Mallory Limited Toronto Ont \$4,000, Marsland Engineering Limited Waterloo Ont \$3,608, Philips Electronics Industries Limited Toronto Ont \$3,753, C R Snelgrove Company Limited Don Mills Ont \$2,353.....	47,748	
Profit on sale of materials—Defence Production revolving fund.....	9,747	
		4,630,928
C Services and service fees: Rental of government-owned machine tools and buildings, etc.....		432,128
D Refunds of previous years' expenditure.....		79,396
E Miscellaneous: Canadian Government Printing Bureau.....	\$ 573,200	
Donations to Crown.....	30,132	
Conscience money.....	1,590	
Sundries.....	24,390	
		629,312
		\$ 8,996,644

Revenues—Concluded

	1971-72	1970-71
Information Canada		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits.....	85,523 73	32,650 91
B Proceeds from sales.....	3,305,008 65	2,869,777 41
Services and service fees.....		3,035 00
C Refunds of previous years' expenditure.....	12,795 01	2,434 76
D Miscellaneous.....	235 49	159,479 98
	<u>\$ 3,403,562 88</u>	<u>\$ 3,067,378 06</u>

	1971-72
Details	
Non-Tax Revenue—	
A Privileges, licences and permits; royalties from copy-rights on government publications.....	85,524
B Proceeds from sales: sales of publications.....	3,305,009
C Refunds of previous years' expenditure.....	12,795
D Miscellaneous.....	235
Total.....	<u>\$ 3,403,563</u>

Appendix 1

Defence Production Revolving Fund

(Established by section 15 of the Defence Production Act)

AUDITOR GENERAL OF CANADA
Ottawa, July 14, 1972.

THE HONORABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Defence Production Revolving Fund as at March 31, 1972 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

I report that, in my opinion, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1972 (with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Accounts receivable.....	\$ 6,313,453	\$ 6,545,514	Accounts payable and accrued liability....	\$ 3,982,545	\$ 810,868
Working capital loans (Note 1).....	8,227,378	25,955,088	Advance payments from customers.....	193,556	388,432
Advance payments to suppliers.....		307,281	Progress payments from customers.....	4,617,844	8,131,816
Progress payments to suppliers and other recoverable costs.....	7,549,594	11,854,373	Working capital advances (authorized \$100,000,000).....	14,185,099	36,260,128
Inventory of strategic materials (Note 2) ..	888,619	928,988			
	\$22,979,044	\$45,591,244		\$22,979,044	\$45,591,244

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department

JEAN BOUCHER
Deputy Minister of Supply

J. G. THREADER
Comptroller

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 14, 1972 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Appendix 1—Concluded

Defence Production Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

	1972	1971
Interest earned on—		
Working capital loans (Note 1).....	\$ 563,438	\$ 950,905
Agreement of sale of aircraft.....	126,191	164,646
Advances under production agreement.....	11,216	224,315
	<u>\$ 700,845</u>	<u>1,339,866</u>
Trading operations—strategic materials (Note 2)		
	Sales	Cost of sales
Quartz.....	\$ 23,330	\$ 25,955
Activated carbon.....	29,872	20,221
	<u>\$ 53,202</u>	<u>\$ 46,176</u>
Profit on trading operations.....	7,026	11,638
Net profit for the year transferred from the Revolving Fund as revenue.....	<u>\$ 707,871</u>	<u>\$1,351,504</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
AT MARCH 31, 1972

1. Working capital loans include \$7,227,378 due from a major aircraft manufacturer which was to bear interest at the current prime bank lending rate in effect from time to time. Payment was effected in June 1972 by retroactive offset against a claim by the company for extra costs incurred on certain contracts. As the loan agreement for purposes of calculating interest made provision for the retroactive offset of amounts which became payable to the company, no interest was earned on the loan.
2. The major portion of the inventories of strategic materials consists of raw quartz for which there is little market. This inventory, after writing off \$5,000,000 in 1969-70 to reflect a decline in its market value, had a written down value of \$887,009 at March 31, 1972. The remaining inventories costing \$1,610 have an estimated realizable value of \$2,500.
3. At March 31, 1972, the Revolving Fund was committed to the acquisition of aircraft, at an estimated maximum cost of \$49,200,000, of which \$44,593,200 has been requisitioned for payment out of appropriations and by an Agent of Her Majesty. It is estimated that a further \$3,374,000 will be funded by way of sales tax rebate (\$1,700,000) on the aircraft sold and interest (\$1,674,000) on the proceeds of sale of these aircraft to a foreign customer. The balance of \$1,232,800 has not yet been funded.

Appendix 2

Canadian Government Supply Service Revolving Fund

(Authorized by Defence Production Vote L18e, Appropriation Act No. 4, 1966, 1966-67, c. 6)

AUDITOR GENERAL OF CANADA
Ottawa, July 6, 1972.THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Government Supply Service Revolving Fund as at March 31, 1972 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in note 1 to the financial statements, full implementation of the requirements of Treasury Board Circular No. 1970-7 of January 8, 1970 regarding the operation of Revolving Funds has not yet been achieved, and the full costs of the various services provided are not yet charged to the Revolving Fund. Consequently the financial statements of the Revolving Fund for the year ended March 31, 1972 do not reflect the true results of the operation and administration of the services.

In my opinion, subject to the foregoing, the accompanying balance sheet and statement of operations present fairly the financial position of the Canadian Government Supply Service Revolving Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
*Auditor General of Canada.*BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Accounts receivable			Accounts payable		
Departments and agencies of the Government of Canada.....	\$ 2,284,042	\$ 1,673,229	Commercial suppliers.....	\$ 4,627,943	\$ 3,735,748
Other.....	8,226	3,475	Government departments.....	174,860	186,480
	2,292,268	1,676,704		4,802,803	3,922,228
Inventories—at cost			Equity of Canada		
Office stationery and supplies.....	3,253,449	3,108,076	Revolving Fund advance.....	2,340,365	2,879,350
Medical supplies.....	513,001	658,043	Retained earnings		
Furniture.....	778,687	605,699	Balance at beginning of year.....	869,547	
Paper.....	382,743	409,572	Profit for the year.....	409,016	869,547
Printing maintenance supplies.....	500,159	248,184			
Other.....	694,776	960,823	Balance at end of year.....	1,278,563	869,547
	6,122,815	5,990,397		3,618,928	3,748,897
Motor vehicles.....	9,462	5,584		\$ 8,421,731	\$ 7,671,125
Less: Depreciation.....	2,814	1,560			
	6,648	4,024			
	\$ 8,421,731	\$ 7,671,125			

The accompanying notes are an integral part of the financial statement.

Certified correct:
J. G. THREADER
Comptroller

Approved:
JEAN BOUCHER
Deputy Minister of Supply
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 6, 1972 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Appendix 2—Concluded

Canadian Government Supply Service Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

	1972	1971
Disbursements for government departments and agencies on recoverable basis		
Travel tickets.....	\$13,048,332	\$10,216,299
Freight.....	4,475,018	3,828,236
Transit insurance on household effects.....	341,426	236,945
	<u>\$17,864,776</u>	<u>\$14,281,480</u>
Supply operations for government departments and agencies		
Sales.....	\$22,239,765	\$18,328,595
Cost of commodities sold.....	<u>18,640,353</u>	<u>15,320,418</u>
Gross profit.....	\$ 3,599,412	3,008,177
Other costs		
Warehousing and distribution.....	2,287,619	1,955,099
Freight.....	802,489	519,880
Inventory shortages and obsolete materials.....	80,714	52,422
Interest expense.....	<u>484,356</u>	
	3,655,178	2,527,401
	(55,766)	480,776
Other income		
Fees and charges for material management services.....	294,684	285,000
Discounts earned.....	80,471	75,240
Rental of furniture.....	<u>26,864</u>	<u>15,490</u>
	402,019	375,730
Net profit.....	<u>346,253</u>	<u>856,506</u>
Office equipment and furniture repair services for government departments and agencies		
Service fees and charges		
Office equipment.....	1,908,280	1,683,508
Office furniture.....	<u>81,646</u>	<u>92,325</u>
	1,989,926	1,775,833
Cost of services		
Administration.....	104,285	129,549
In-house repairs—equipment.....	702,767	702,732
Outside contractors—equipment.....	995,073	827,936
—furniture.....	81,646	92,325
Inventory shortages and obsolete materials.....	127	10,250
Interest expense.....	<u>43,265</u>	
	1,927,163	1,762,792
Profit.....	62,763	13,041
Net profit for the year.....	<u>\$ 409,016</u>	<u>\$ 869,547</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. With Treasury Board approval the implementation of Treasury Board Circular No. 1970-7 of January 8, 1970 relating to revolving funds has been delayed. Consequently, the full costs of operations and administration of the various services are not yet absorbed by the Revolving Fund, being provided for in part by appropriations of the Department of Supply and Services. Implementation of total cost recovery is anticipated in 1973-74.

Costs not yet charged to and recovered through the Fund include certain administrative costs applicable to all services;

depreciation on certain equipment; management, procurement, accounting and computer services costs relating to the supply operations; and the value of accommodation and other services provided without charge by government departments.

2. The profit for the year of \$409,016 has been retained by the Revolving Fund pursuant to the authority contained in Treasury Board Minute No. 696859 of April 23, 1970, whereby the Fund may "carry forward to future years any operating surpluses up to a maximum amount equivalent to the total amount of the two best years' surpluses achieved during the previous five years".

Appendix 3

Canadian Government Printing Bureau Revolving Fund

(Authorized by Supply and Services Vote L104b, Appropriation Act, No. 1, 1969, 1968-69, c. 23)

AUDITOR GENERAL OF CANADA
Ottawa, July 18, 1972.THE HONORABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Government Printing Bureau Revolving Fund as at March 31, 1972 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Canadian Government Printing Bureau Revolving Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceeding year.

Yours faithfully,

A. M. HENDERSON
*Auditor General of Canada.*BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current Assets:			Current Liabilities:		
Accounts receivable			Accounts payable and accrued liabilities..	\$2,319,774	\$1,560,501
Departments and agencies of the					
Government of Canada.....	\$3,784,319	\$2,531,497	Equity of Canada:		
Claims and advances.....	22,151	11,286	Advances from Canada as working capital	1,775,901	
	3,806,470	2,542,783	Less: Replacement funds available for the		
Inventories			purchase of fixed assets.....	13,019	
Work-in-process—at cost.....	1,647,337	1,341,087		1,762,882	1,965,215
Printing metal and supplies—at cost			Fixed assets financed from parliamentary		
less allowance for usage.....	504,145	554,219	appropriations or operating surpluses..	2,794,851	
Total Current Assets.....	2,151,482	1,895,306	Retained earnings		
Fixed Assets (Notes 1 and 2):			Balance at beginning of year.....	912,373	282,632
Machinery and equipment—			Net Profit for the year per Statement		
at appraised value.....	2,794,851		of Operations.....	949,904	629,741
at cost.....	612,341				
	3,407,192		Balance at end of year.....	1,862,277	912,373
Less: provision for replacement.....	625,360			6,420,010	2,877,588
	2,781,832			\$8,739,784	\$4,438,089
	\$8,739,784	\$4,438,089			

The accompanying notes are an integral part of the financial statements.

Certified correct:
J. G. THREADER
Comptroller

Approved:
JEAN BOUCHER
Deputy Minister of Supply
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 18, 1972 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Canadian Government Printing Bureau Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)

	1972	1971
Sales		
Printing		
Main printing plant.....	\$13,208,675	\$11,261,686
Sub-printing plants.....	13,901,763	9,860,945
Commercial contracts.....	7,715,446	1,205,238
	34,825,884	22,327,869
Sundry printing materials and services..	344,806	405,565
	35,170,690	22,733,434
Cost of sales		
Opening inventory of work-in-process..	1,341,087	1,212,036
Direct materials.....	4,715,122	5,003,386
Direct labour.....	9,076,736	7,969,760
Other factory expenses.....	10,234,349	6,387,073
Work contracted.....	7,715,446	1,205,238
	33,082,740	21,777,493
Deduct: Closing inventory of work-in-process.....	1,647,337	1,341,086
	31,435,403	20,436,407
Administration expense.....	2,992,676	1,335,188
Equipment purchases.....		368,268
	34,428,079	22,139,863
Profit before extraordinary item and other income.....	742,611	593,571
Extraordinary item (Note 2).....	163,259	
	905,870	593,571
Other income		
Discounts earned.....	44,034	36,170
Net Profit for year (Note 3).....	\$ 949,904	\$ 629,741

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Equipment purchased prior to April 1, 1971 from parliamentary appropriations and operating surpluses have been recorded during the year in accordance with T.B. Circular 1970-7 of January 8, 1970 in the accounts of the fund at a value as determined by officers of the Department of Supply and Services.
2. Options to purchase equipment formerly leased were exercised during the year and the related equipment has been restated at original cost less accumulated depreciation at date of purchase resulting in a credit to operations for the year of \$163,259 relating to prior years' rental and depreciation charges.
3. The net profit for year is after charging the following common service costs formerly provided without charge and not recorded in determining prior years' profits:

Superannuation, pension and other employer contributions.....	\$2,053,364
Accommodation for plant facilities.....	1,396,000
Interest on working capital advance.....	381,022
Head Office administration.....	370,000
Cheque issue services, postage and other costs....	104,288
	<hr/> \$4,304,674

Appendix 4

Computer Services Bureau Revolving Fund

(Authorized by Vote L99(e), Appropriation Act No. 4, 1966, 1966-67, c. 6)

AUDITOR GENERAL OF CANADA.
Ottawa, July 20, 1972.

THE HONORABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Computer Services Bureau Revolving Fund as at March 31, 1972 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedure and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and the Statement of Operations present fairly the financial position of the Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1972 (with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Employees' travel advances.....	\$ 1,255	\$ 941	Accounts payable.....	\$ 37,987	\$ 66,147
Accounts receivable.....	391,497	347,376	Advances from Canada for:		
Inventories of materials and supplies, at cost.....	24,111	34,803	Working capital (authorized \$2,000,000).....	\$ 760,935	729,371
Prepaid expense.....		278			
Capital assets, at cost:			Less: Replacement funds available for purchase of capital assets.....	29,441	65,765
Computer tapes.....	\$101,736	94,681		731,494	663,606
Equipment and furniture.....	183,581	160,062	Capital assets.....	119,183	175,811
	285,317	254,743		850,677	839,417
Less: Accumulated provision for replacement.....	134,785	101,198	Deficit:		
	150,532	153,545	Balance at beginning of year.....	368,621	698,951
			Loss for the year, per Statement of Operations	1,205,648	912,221
				1,574,269	1,611,172
			Less: Recovered from Supply and Services Vote 10b (1971—Vote 10a).....	1,253,000	1,242,551
				(321,269)	(368,621)
	\$567,395	\$536,943		\$ 567,395	\$ 536,943

Certified correct:
J. G. THREADER
Comptroller

Approved:
H. R. BALLS
Deputy Minister of Services

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon, under date of July 20, 1972 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Computer Services Bureau Revolving Fund—Concluded**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972**

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Bureau computer fees, rental of remote terminals, disk packs, etc.....	\$2,059,229	\$1,534,899
Outside computer fees and rentals (see Note).....	289,650	3,195,783
Programming services.....	245,532	367,074
	<u>2,594,411</u>	<u>5,097,756</u>
EXPENSE		
Rental of Bureau computer and equipment.....	1,494,927	1,271,039
Salaries and employee benefits.....	1,387,012	1,029,847
Rental of outside computers (see Note)....	223,947	3,115,202
Accommodation.....	178,695	85,936
Materials and supplies.....	124,754	92,974
Interest charges on advances and loan.....	113,071	95,669
Professional and temporary services.....	100,517	173,982
Freight, express and cartage.....	48,107	35,743
Travel.....	38,822	18,648
Depreciation.....	34,630	31,863
Telephone and telegraph.....	23,323	17,203
Publications.....	19,479	18,631
Other.....	12,775	23,240
	<u>3,800,059</u>	<u>6,009,977</u>
Loss for the year.....	\$1,205,648	\$ 912,221

NOTE: In addition to providing data processing to Government departments, the Computer Services Bureau acts as their agent for the rental of outside computers. In previous years the Bureau rented the outside computers and collected from the user departments, recording the costs and recoveries as expense and income in its accounts. During the current year, however, on instruction from the Treasury Board, outside computer rentals were paid directly to the suppliers by the departments involved. As a consequence, these charges were not recorded in the accounts of the Bureau in 1972. The corresponding charges in 1971 amounted to \$2,907,669.

Appendix 5

Information Canada—Expositions Revolving Fund

(Authorized by Supply and Services Vote L149b, Appropriation Act No. 1, 1970)

AUDITOR GENERAL OF CANADA
Ottawa, August 30, 1972.THE HONOURABLE MARTIN P. O'CONNELL,
MINISTER OF LABOUR,
OTTAWA.

Sir,

I have examined the balance sheet of the Information Canada—Expositions Revolving Fund as at March 31, 1972 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Information Canada—Expositions Revolving Fund as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles.

Yours faithfully,

GEORGE LONG
for Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1972

ASSETS		LIABILITIES	
Current Assets:		Current Liabilities:	
Deposit with the Receiver General of Canada		Accounts payable and accrued liabilities.....	\$157,964
Replacement funds available for the purchase of capital assets.....	\$ 48,810	Advances by departments and agencies of the Government of Canada.....	50,913
Advances received from departments and agencies.....	50,913		
	99,723	Equity of Canada:	
Less: Working capital advances.....	55,218	Inventories at April 1, 1971 financed from parliamentary appropriations.....	\$ 27,039
	\$44,505	Capital assets financed from parliamentary appropriations.....	284,894
Accounts receivable—Departments and agencies of the Government of Canada.....	203,949		311,933
Advances and imprest accounts.....	600	Retained earnings	
Inventory of production materials—		Net profit per Statement of Operations.....	1,490
at cost.....	37,162		313,423
Capital Assets—at cost:			
Machinery and equipment.....	175,153		
Furniture and fixtures.....	109,741		
	284,894		
Less: provision for replacement.....	48,810		
	236,084		
	\$522,300		\$522,300

Certified correct:
R. D. STEVENS
Finance and Management Adviser

Approved:
G. R. D'AVIGNON
*Director General
Information Canada*

I have examined the above balance sheet and related statement of operations and have reported thereon under date of August 30, 1972 to the Minister for Information Canada.

GEORGE LONG
for Auditor General of Canada

Information Canada—Expositions Revolving Fund—Concluded**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972**

Sales	
Exhibits and displays.....	\$6,700,552
Cost of sales	
Direct	
Materials.....	\$ 742,522
Labour.....	550,185
Exhibits space rental costs.....	528,050
Customs, freight, and duty.....	268,994
Travel and communications.....	170,889
Subcontracts.....	1,978,568
Indirect costs	
Project management.....	\$626,491
Shop production.....	597,660
Design and drafting.....	537,718
Receiving and shipping.....	190,447
Storage.....	58,733
	<u>2,011,049</u>
	6,250,257
Administration expense.....	448,805
	<u>6,699,062</u>
Net profit.....	\$ 1,490



SECTION 25

**1971-72
PUBLIC ACCOUNTS**

Transport

**Department
Canadian National Railways
Canadian Transport Commission
National Harbours Board
Northern Transportation Company Limited
St. Lawrence Seaway Authority
Atlantic Pilotage Authority
Great Lakes Pilotage Authority
Laurentian Pilotage Authority
Pacific Pilotage Authority**

CONTENTS

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Revenue statement.....	25·15
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TRANSPORT

Department

Objectives

- To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors.
- To provide facilities and to foster the optimum development of Marine, Air and Surface Transportation, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.
- To identify, interpret, design, support, guide and develop technological and operational changes in transportation systems and their components that will make significant contributions to the effective utilization of the national transportation resource to meet the requirements of national economic and social needs.

Canadian Transport Commission

Objective

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and policy development.

Atlantic Pilotage Authority

Great Lakes Pilotage Authority

Laurentian Pilotage Authority

Pacific Pilotage Authority

Objective

- To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authorities on a cost-recoverable basis to the maximum practicable extent.

National Harbours Board

Objective

- This program contributes to the objectives of the Marine Transportation Program.

Northern Transportation Company Limited

Objective

- To provide a general transportation system for the movement of goods by water in the Western and Central Arctic and the Mackenzie Basin.

St. Lawrence Seaway Authority

Objective

- This program contributes to the objectives of the Marine Transportation Program.

NOTE: In 1971-72, meteorological services, formerly under the air services program, were transferred to the Department of Environment. Prior year's figures have been adjusted for comparative purposes.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
Department					
HEADQUARTERS PROGRAM					
1	Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of \$200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year.....	\$ 10,040,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	11,009 00			
		10,051,009 00	9,726,659 87	324,349 13	8,386,764 70
Stat.	Minister of Transport—Salary and motor car allowance....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years..	40,509 79	40,509 79		38,149 69
		10,108,518 71	9,784,169 58	324,349 13	8,441,914 31
MARINE TRANSPORTATION PROGRAM					
5	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year.....	\$ 78,390,000 00			
	5a.....	49,000 00			
	5b To authorize the transfer of \$253,286 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	1 00			
	Transfer from Vote 10.....	253,286 00			
	Transfer from Treasury Board Vote 5 contingencies.....	1,749,420 00			
		80,441,707 00	80,203,647 72	238,059 28	75,495,666 54
10	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$ 25,665,000 00			
	10a.....	3,263,000 00			
		28,928,000 00			
	Less transfers to:				
	Vote 5.....	\$253,286 00			
	Vote 45.....	600,000 00			
	Vote 110b.....	223,999 00			
	Vote 115b.....	360,999 00			
	Vote 120b.....	203,999 00			
	Vote 125b.....	155,999 00			
		1,798,282 00			
		27,129,718 00	22,831,946 97	4,297,771 03	17,034,694 58
Stat.	Federal Court awards.....	10,000 00	10,000 00		8,392 00
Stat.	Refunds of amounts credited to revenue in previous years..	3,732 21	3,732 21		
		107,585,157 21	103,049,326 90	4,535,830 31	92,538,753 12
AIR TRANSPORTATION PROGRAM					
25	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year.....	\$115,479,000 00			
	25a.....	1,829,000 00			
	25b.....	143,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	314,195 00			
		117,765,195 00	110,489,460 16	7,275,734 84	102,842,827 81
30	Capital expenditures including contributions towards construction done by local or private authorities.....	\$ 45,487,000 00			
	30a.....	3,117,000 00			
	30b.....	516,318 00			
		49,120,318 00	48,895,422 94	224,895 06	36,313,537 01
Stat.	Federal Court awards.....	2,071 77	2,071 77		
		166,887,584 77	159,386,954 87	7,500,629 90	139,156,364 82

Appropriations and Expenditures—Continued

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
SURFACE TRANSPORTATION PROGRAM					
40	Operating expenditures, including payments for the amortization of the cost of ferry vessels and related equipment and payments to the Canadian National Railway Company to be applied by the company in payment of the deficits arising in the operations in the calendar year 1971 of the following ferry services: Newfoundland ferry and terminals; Newfoundland coastal services, Prince Edward Island ferry and terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A....	\$ 36,338,000 00			
	40b.....	1,100,000 00			
		37,438,000 00	37,349,380 55	88,619 45	34,135,198 96
45	Capital expenditures, including expenditures on works on other than federal property.....	\$ 10,008,000 00			
	45b Capital expenditures including expenditures on works other than Federal property and, to authorize the transfer of \$600,000 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote and to provide a further amount of.....	15,148,000 00			
	Transfer from Vote 10.....	600,000 00			
		25,756,000 00	25,755,217 00	783 00	7,898,806 35
50	Contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1971 \$30 per month instead of \$20 per month as fixed by the said Act.....	\$ 6,763,000 00			
	50a To extend the purposes of Transport Vote 50, Appropriation Act No. 3, 1971 to authorize the payment of supplementary pension allowances under the Intercolonial and Prince Edward Island Railway Employees Provident Fund Act so as to make the minimum allowance payable in the calendar year 1971 \$50 per month instead of \$30 as fixed by the said Act and to provide a further amount of.....	1,400,000 00			
		8,163,000 00	7,713,112 44	449,887 56	6,662,679 05
Stat.	Payments to the Canadian National Railway Company in respect to the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963).....	975,310 61	975,310 61		933,721 14
		72,332,310 61	71,793,020 60	539,290 01	49,630,405 50
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM					
55	Program expenditures and authority to spend revenue received during the year.....	\$ 2,160,000 00			
	55a.....	3,600,000 00			
		5,760,000 00	4,542,612 66	1,217,387 34	555,845 21
		362,673,571 30	348,556,084 61	14,117,486 69	290,323,282 96
Canadian National Railways					
60	Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1971 in respect of the Canadian National Railways System.....	25,000,000 00	24,267,741 00	732,259 00	29,709,064 00
Canadian Transport Commission					
65	Operating expenditures	10,344,000 00	7,842,413 60	2,501,586 40	6,729,697 73

Appropriations and Expenditures—Continued

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
70 The grants listed in the Estimates and contributions including an amount of \$20,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that subsection (2) of section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection (1) of section 6 of that Act.....	43,240,000 00	41,456,609 97	1,783,390 03	42,278,953 55
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act (R.S. c. N-17).....	65,498,615 87	65,498,615 87		65,663,994 00
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....	6,937,375 06	6,937,375 06		2,821,930 13
Stat. Refunds of amounts credited to revenue in previous years	100 00	100 00		
	126,020,090 93	121,735,114 50	4,284,976 43	117,494,575 41

National Harbours Board

75 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1971 in the operation of the Jacques Cartier Bridge, Montreal Harbour.....	825,000 00	515,409 00	309,591 00	500,000 00
80 To authorize expenditures by the National Harbours Board, either by itself or on behalf of or in co-operation with others, (a) in the amount of \$1,800,000 for the construction of retaining walls along the banks of the St. Charles River between the proposed dam at the mouth of the river and Scott Bridge at Quebec Harbour, (b) in the amount of \$600,000 for the reconstruction of the entrance to Princess Louise Basin, Quebec Harbour, such amounts to be credited to the National Harbours Board Special Account and to constitute an absolute grant without interest..... \$ 2,400,000 00				
80a To authorize expenditures of \$1,354,000 for designated employment creating projects, such amounts to be credited to the National Harbours Board Special Account and to constitute an absolute grant without interest and to provide a further amount of.... 1,354,000 00				
	3,754,000 00	3,154,000 00	600,000 00	1,200,000 00 800,000 00
Expenditures from appropriations not required for 1971-72..				
	4,579,000 00	3,669,409 00	909,591 00	2,500,000 00

The St. Lawrence Seaway Authority

DEEP WATERWAY PROGRAM

95 Payments to the St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1971 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie.....	10,400,000 00	8,870,087 33	1,529,912 67	8,165,116 06
97a Payments to the St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the operating and capital expenditures of the deep waterway between the Port of Montreal and Lake Erie.....	1,705,000 00 12,105,000 00	1,705,000 00 10,575,087 33	1,529,912 67	8,165,116 06

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
ENTRUSTED (NON-TOLL) CANALS PROGRAM				
105 Payments to the St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1971-72 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works.....	\$ 1,700,000 00			
105a.....	1,400,000 00			
	3,100,000 00	2,731,672 00	368,328 00	1,714,625 00
Stat. Payments to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund....	230,908 23	230,908 23		198,366 08
	3,330,908 23	2,962,580 23	368,328 00	1,912,991 08
	15,435,908 23	13,537,667 56	1,898,240 67	10,078,107 14
Atlantic Pilotage Authority				
110b Payment to the Atlantic Pilotage Authority upon application by the Minister to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$223,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	223,999 00			
	224,000 00	171,663 83	52,336 17	
Great Lakes Pilotage Authority				
115b Payment to the Great Lakes Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$360,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	360,999 00			
	361,000 00	233,192 95	127,807 05	
Laurentian Pilotage Authority				
120b Payment to the Laurentian Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$203,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	203,999 00			
	204,000 00	154,377 41	49,622 59	
Pacific Pilotage Authority				
125b Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the deficit of the Authority arising in the calendar year 1972 and to authorize the transfer of \$155,999 from Transport Vote 10, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
Transfer from Vote 10.....	155,999 00			
	156,000 00	121,100 43	34,899 57	
Total.....	534,653,570 46	512,446,351 29	22,207,219 17	450,105,029 51

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
Headquarters.....	1971-72	9,784	80		2,014		11,718
	1970-71	8,442	69		1,304		9,677
Marine Transportation.....	1971-72	103,049	1,399		8,779	3,100	113,529
	1970-71	92,539	216		7,811	1,689	101,823
Air Transportation.....	1971-72	159,387	296	2,417	20,639	8,577	185,890
	1970-71	139,156	959	4,255	20,147	13,424	167,513
Surface Transportation.....	1971-72	71,793	2,462		319		69,650
	1970-71	49,630	2,798				46,832
Transportation Development Agency.....	1971-72	4,543			173		4,716
	1970-71	556			64		620
Total department.....	1971-72	348,556	4,237	2,417	31,924	11,677	385,503
	1970-71	290,323	4,042	4,255	29,326	15,113	326,465
Canadian National Railways.....	1971-72	24,268					24,268
	1970-71	29,709					29,709
Canadian Transport Commission.....	1971-72	121,735	52		1,788		123,471
	1970-71	117,495 ⁽¹⁾	80		1,561 ⁽¹⁾		118,976 ⁽¹⁾
National Harbours Board.....	1971-72	3,669					3,669
	1970-71	2,500					2,500
St. Lawrence Seaway Authority							
Deep waterway.....	1971-72	10,575					10,575
	1970-71	8,165					8,165
Entrusted (non-toll) canals.....	1971-72	2,963	103				2,860
	1970-71	1,913	99				1,814
Total St. Lawrence Seaway Authority.....	1971-72	13,538	103				13,435
	1970-71	10,078	99				9,979
Pilotage Authorities.....	1971-72	680					680
	1970-71						
Grand total.....	1971-72	512,446	4,392 ⁽²⁾	2,417	33,712	11,677	551,026
	1970-71	450,105	4,221	4,255	30,887	15,113	487,629

⁽¹⁾Adjusted to reflect transfer of \$556 to Transportation Development Agency and an increase of \$41 in value of services provided by other departments.

⁽²⁾Does not include the following "Return on Investment" credited to revenue (in thousands of dollars): Canadian National Railways \$50,304, National Harbours Board, \$2,751, Northern Transportation Company Limited, \$1,159, St. Lawrence Seaway Authority \$22,162, Other \$697.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
HEADQUARTERS PROGRAM								
Executive.....	1,112	1,123					1,112	1,123
Administrative support and common services.....	9,454	9,464	33	40			9,487	9,504
	10,566	10,587	33	40			10,599	10,627
Less: receipts and revenues credited to the vote.....	490	843					490	843
	10,076	9,744	33	40			10,109	9,784
		80						80
Deduct: receipts credited to revenue.....								
Add: services provided by other departments.....	2,014	2,014					2,014	2,014
Total cost of program.....	12,090	11,678	33	40			12,123	11,718
MARINE TRANSPORTATION PROGRAM								
Administration.....	5,906	4,873					5,906	4,873
Terminal facilities.....	862	611		249			862	860
Way facilities.....	77,063	79,177	26,710	22,476	2	2	103,775	101,655
Marine regulations.....	7,874	7,869	420	107	29	21	8,323	7,997
	91,705	92,530	27,130	22,832	31	23	118,866	115,385
Less: receipts and revenues credited to the vote.....	11,281	12,336					11,281	12,336
	80,424	80,194	27,130	22,832	31	23	107,585	103,049
		1,189		210				1,399
Deduct: receipts credited to revenue.....								
Add: services provided by other departments.....	8,779	8,779					8,779	8,779
accommodation provided by this department.....	3,100	3,100					3,100	3,100
Total cost of program.....	92,303	90,884	27,130	22,622	31	23	119,464	113,529
AIR TRANSPORTATION PROGRAM								
Airports and associated ground services	40,144	40,458	28,753	23,736	3,062	2,087	71,959	66,281
Air navigational services.....	88,449	84,639	26,002	21,786	350	334	114,801	106,759
Regulatory services.....	13,411	13,102	1,208	1,736	35	34	14,654	14,872
Construction services.....	8,594	8,375	1,027	932			9,621	9,307
Administration.....	10,064	9,208	351	705			10,415	9,913
	160,662	155,782	57,341	48,895	3,447	2,455	221,450	207,132
Less: anticipated capital lapses.....			8,220				8,220	
receipts credited to the vote.....	31,289	33,897					31,289	33,897
amounts recoverable from marine program.....	12,241	11,036					12,241	11,036
amounts recoverable from self-supporting airports and associated ground services revolving fund.....	2,812	2,812					2,812	2,812
	114,320	108,037	49,121	48,895	3,447	2,455	166,888	159,387
		233		62		1		296
Deduct: receipts credited to revenue.....								
services provided to other departments.....	2,417	2,417					2,417	2,417
Add: services provided by other departments.....	20,639	20,639					20,639	20,639
accommodation provided by this department.....	8,577	8,577					8,577	8,577
Total cost of program.....	141,119	134,603	49,121	48,833	3,447	2,454	193,687	185,890

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
SURFACE TRANSPORTATION PROGRAM								
Administration.....	974	1,042					974	1,042
Ferry services.....	35,299	35,257	25,748	25,747			61,047	61,004
Road and motor vehicle safety.....	1,165	1,051	8	8	50	47	1,223	1,106
Supplementary pensions.....					8,113	7,666	8,113	7,666
Statutory payments.....					975	975	975	975
	37,438	37,350	25,756	25,755	9,138	8,688	72,332	71,793
<i>Deduct: receipts credited to revenue.....</i>		2,462						2,462
<i>Add: services provided by other departments.....</i>	319	319					319	319
Total cost of program.....	37,757	35,207	25,756	25,755	9,138	8,688	72,651	69,650
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM								
Research and development.....	2,096	1,695	3,600	2,672			5,696	4,367
Administration.....	164	176					164	176
	2,260	1,871	3,600	2,672			5,860	4,543
<i>Less: receipts and revenues credited to the vote.....</i>	100						100	
	2,160	1,871	3,600	2,672			5,760	4,543
<i>Add: services provided by other departments.....</i>	173	173					173	173
Total cost of program.....	2,333	2,044	3,600	2,672			5,933	4,716
Canadian Transport Commission								
Administrative and supporting services..	2,467	2,174	23	11			2,490	2,185
Regulatory and control.....	3,660	2,834	43	26	94,976	93,300	98,679	96,160
Safety.....	1,541	1,356	9	4	20,000	20,000	21,550	21,360
Research.....	2,499	1,309	5	7	700	592	3,204	1,908
International relations.....	96	122	1				97	122
	10,263	7,795	81	48	115,676	113,892	126,020	121,735
<i>Deduct: receipts credited to revenue.....</i>		52						52
<i>Add: services provided by other departments.....</i>	1,985	1,788					1,985	1,788
Total cost of program.....	12,248	9,531	81	48	115,676	113,892	128,005	123,471
National Harbours Board								
Harbours.....			3,754	3,154			3,754	3,154
Bridges and auto routes.....	825	515					825	515
Total cost of program.....	825	515	3,754	3,154			4,579	3,669
St. Lawrence Seaway Authority								
DEEP WATERWAY PROGRAM								
Montreal—Lake Ontario section.....	1,512	1,512					1,512	1,512
Welland canal section.....	10,593	9,063					10,593	9,063
Total cost of program.....	12,105	10,575					12,105	10,575

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ENTRUSTED (NON-TOLL) CANALS PROGRAM								
Administration, operation and maintenance.....	3,713	3,398	15	12			3,728	3,410
Less: receipts and revenues credited to the vote.....	397	447					397	447
	3,316	2,951	15	12			3,331	2,963
		103						103
Deduct: receipts credited to revenue.....								
Total cost of program.....	3,316	2,848	15	12			3,331	2,860
Pilotage Authorities Program								
Pilotage services.....	945	680					945	680
Total cost of program.....	945	680					945	680

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Department			
MARINE TRANSPORTATION PROGRAM			
Grants to institutions assisting sailors.....	12	11	12
Pension to former pilot Wilhelm Langlois at the rate of \$300 per annum.....	1		
Grant to the Canada Safety Council.....	1	1	2
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses.....	2	2	1
Canada's share of the cost of the North Atlantic Ice Patrol.....	15	9	9
<i>Expenditures from appropriations not required for 1971-72.....</i>			559
	31	23	583
AIR TRANSPORTATION PROGRAM			
Grant to Royal Canadian Flying Club Association.....	10	10	10
Grant to flying clubs, schools and instructors.....	25	24	25
Contributions towards the operation of municipal or other airports.....	813	896	831
Contributions to assist in the construction of /or improvements to terminal and /or maintenance service buildings for municipal mainline airports.....	1,249	259	452
Contributions in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment or improvement of local airports and related facilities.....	1,000	932	900
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities.....	350	334	321
<i>Expenditures from appropriations not required for 1971-72.....</i>			26
	3,447	2,455	2,565
SURFACE TRANSPORTATION PROGRAM			
Contribution in aid of research in the field of road and motor vehicle safety.....	50	47	
Allowances to former employees of Newfoundland railways, steamships, and telecommunications services transferred to Canadian National Railways.....	513	499	445
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of 1971 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1971 \$50 per month instead of \$20 per month as fixed by the said act.....	7,600	7,167	6,175
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....	975	975	934
<i>Expenditures from appropriations not required for 1971-72.....</i>			42
	9,138	8,688	7,596
Total department.....	12,616	11,166	10,744
Canadian Transport Commission			
Grants in aid of transportation research to universities, other organizations, university students and other individuals.....	700	592	482
Maritime Freight Rates Act—			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1971:			
Canadian National Railway Company.....	11,200	10,841	11,747
Canada and Gulf Terminal Railway.....	107	81	73
Canadian Pacific Railway Company.....	1,291	1,095	1,015
Dominion Atlantic Railway.....	493	313	326
Devco Railway (Cumberland Railway Company).....	761	554	552
Grand Falls Central Railway Company.....	348	227	286
	14,200	13,111	13,999
Amounts to be credited to the Railway Grade Crossing Fund.....	20,000	20,000	20,000
Payment of operating subsidies to regional air carriers.....	2,000	1,450	1,814
Steamship subventions for coastal services.....	6,340	6,303	5,984

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Canadian Transport Commission—Concluded			
Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act.....	65,499	*65,499	65,664
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act.....	6,937	6,937	2,822
	115,676	113,892	110,765
Grand total.....	128,292	125,058	121,509

***Payments consisted of:**

Algoma Central Railway Sault Ste Marie Ont \$177,380, Burlington Northern Inc St Paul Minn USA \$3,692, Burlington Northern (Manitoba) Ltd St Paul Minn USA \$55,533, Canada and Gulf Terminal Railway Company Mont-Joli Que \$36,032, Canada Steamship Lines Montreal \$204,321, Canadian National Railways Montreal \$33,841,519, Canadian Pacific Railways Montreal \$30,562,915, Chesapeake and Ohio Railway Company Baltimore Md USA \$43,648, Napierville Junction Railway Company Albany NY USA \$5,827, Northern Alberta Railways Company Edmonton \$481,727, Ontario Northland Railway Company Hamilton Ont \$2,962, Toronto Hamilton and Buffalo Railway Company Hamilton Ont \$83,060. Total \$65,498,616.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Head- quarters Program	Marine Trans- portation Program	Air Trans- portation Program	Surface Trans- portation Program	Trans- portation Develop- ment Agency Program	Total Depart- ment	Canadian National Railways	Canadian Transport Com- mission	National Harbours Board	St. Lawrence Seaway Authority	Pilotage Authori- ties	Total
(1) Salaries and wages.....	7,750 7,699 <i>6,327</i>	52,485 52,276 <i>45,256</i>	105,627 99,792 <i>87,268</i>	917 935 <i>507</i>	580 320 <i>110</i>	167,359 161,022 <i>139,468</i>		7,287 6,251 <i>5,066*</i>				174,646 167,273 <i>144,534</i>
(1) Other personnel costs.....	18 14 <i>11</i>	571 766 <i>663</i>	2,430 2,329 <i>2,408</i>	2	7 <i>3,019</i> <i>3,118</i> <i>3,082</i>							3,019 3,118 3,082
(2) Transportation and communications.....	681 674 <i>576</i>	2,824 4,971 <i>2,925</i>	13,150 13,153 <i>13,401</i>	87 161 <i>95</i>	115 84 <i>33</i>	16,857 19,043 <i>17,030</i>		692 580 <i>510*</i>				17,549 19,623 17,540
(3) Information.....	54 139 <i>38</i>	168 297 <i>210</i>	373 224 <i>231</i>	14 9 <i>1</i>	6 4 <i>1</i>	615 673 <i>480</i>		82 21 <i>24</i>				697 694 504
(4) Professional and special services.....	966 820 <i>795</i>	16,802 16,818 <i>15,950</i>	22,959 22,160 <i>21,312</i>	1,035 840 <i>425</i>	1,440 1,339 <i>363</i>	43,202 41,977 <i>38,845</i>		1,986 748 <i>902*</i>				45,188 42,725 39,747
(5) Rentals.....	428 466 <i>372</i>	2,686 2,901 <i>4,918</i>	788 1,030 <i>671</i>		61 16 <i>2</i>	3,963 4,413 <i>5,963</i>		16 9 <i>9*</i>				3,979 4,422 5,972
(6) Purchased repair and upkeep.....	59 40 <i>54</i>	6,306 5,493 <i>4,841</i>	2,523 2,529 <i>2,984</i>	30 7 <i>21</i>	3 8,069 <i>7,900</i>	8,921 8,069 <i>7,900</i>		15 7 <i>8</i>				8,936 8,076 7,908
(7) Utilities, materials and supplies.....	344 462 <i>295</i>	10,351 14,448 <i>13,011</i>	17,359 18,175 <i>17,547</i>	48 129 <i>63</i>	50 79 <i>46</i>	28,152 33,293 <i>30,962</i>		161 170 <i>127*</i>				28,313 33,463 31,089
(8) Construction and acquisition of land, buildings and equipment.....		13,713 6,991 <i>4,943</i>	44,434 36,109 <i>26,172</i>	6,541 5,817 <i>7,719</i>	1,400 603	66,088 49,520 <i>38,834</i>			3,754 3,154 <i>2,000</i>			69,842 52,674 40,834
(9) Construction and acquisition of machinery and equipment.....	33 40 <i>32</i>	12,807 10,320 <i>8,822</i>	8,198 9,009 <i>6,869</i>	19,215 19,938 <i>196</i>	2,200 2,069	42,453 41,376 <i>15,919</i>		81 48 <i>75*</i>		15 11 <i>15</i>		42,549 41,435 16,009
(10) Grants, contributions and other trans- fer payments.....		31 23 <i>583</i>	3,447 2,455 <i>2,565</i>	9,138 8,688 <i>7,596</i>		12,616 11,166 <i>10,744</i>		115,676 113,892 <i>110,765</i>				128,292 125,058 121,509
(12) All other expenditures.....	266 273 <i>265</i>	122 81 <i>64</i>	162 167 <i>674</i>	35,307 35,267 <i>33,007</i>	5 22 <i>2</i>	35,862 35,810 <i>34,012</i>	25,000 24,268 <i>29,709</i>	24 9 <i>9*</i>	825 515 <i>500</i>	15,818 13,973 <i>10,528</i>	945 680	78,474 75,255 74,758
(1-12) Total.....	10,599 10,627 <i>8,765</i>	118,866 115,385 <i>102,186</i>	221,450 207,132 <i>182,102</i>	72,332 71,793 <i>49,630</i>	5,860 4,543 <i>556</i>	429,107 409,480 <i>343,239</i>	25,000 24,268 <i>29,709</i>	126,020 121,735 <i>117,495*</i>	4,579 3,669 <i>2,500</i>	15,833 13,984 <i>10,543</i>	945 680	601,484 573,816 503,486
(13) Less: receipts and revenues credited to the vote.....	490 843 <i>323</i>	11,281 12,336 <i>9,647</i>	54,562 47,745 <i>42,946</i>		100	66,433 60,924 <i>52,916</i>				397 446 <i>465</i>		66,830 61,370 53,381
Total net expenditures.....	10,109 9,784 <i>8,442</i>	107,585 103,049 <i>92,539</i>	166,888 159,387 <i>139,156</i>	72,332 71,793 <i>49,630</i>	5,760 4,543 <i>556</i>	362,674 348,556 <i>290,323</i>	25,000 24,268 <i>29,709</i>	126,020 121,735 <i>117,495*</i>	4,579 3,669 <i>2,500</i>	15,436 13,538 <i>10,078</i>	945 680	534,654 512,446 450,105

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

*Adjusted to reflect transfer of \$556 to Transportation Development Agency.

Departmental Summary

(in thousands of dollars)

	Department	Air Transportation Program—Self-Supporting Airports and Associated Ground Services—Revolving Fund	Stores Working Capital Advances	Canadian National Railways	Canadian Transport Commission	National Harbours Board	Northern Transportation Company Limited	St. Lawrence Seaway Authority	Pilotage Authorities	Total
RECEIPTS—										
Operating—										
Annual appropriations.....	347,507			24,268	49,299	3,669		13,307	680	438,730
Statutory appropriations.....	1,049				72,436			231		73,716
Credited to appropriations.....	60,924							446		61,370
Credited to revenue.....	57,989				52		1,159	22,265		81,465
Capital—										
Sales by.....			7,430							7,430
Other income.....		32,481								32,481
Loans.....		90,475				3,378				93,853
Total receipts.....	467,469	122,956	7,430	24,268	121,787	7,047	1,159	36,249	680	789,045
OUTLAYS—										
Operating—										
Goods and services.....	262,863	25,836	6,976		7,842			13,973		317,490
Grants and contributions.....	11,166				113,893					125,059
Subsidy and deficit payments.....	35,257			24,268		515			680	60,720
Capital—										
Department.....	100,194	97,120								197,314
Agencies, commissions, etc.....						3,154		11		3,165
Loan repayments.....			454			76				530
Receipts credited to revenue.....	57,989				52		1,159	22,265		81,465
Total outlays.....	467,469	122,956	7,430	24,268	121,787	3,745	1,159	36,249	680	785,743
Net receipts or net outlays (—).....	nil	nil	nil	nil	nil	3,302	nil	nil	nil	3,302

Revenues

Department	1971-72	1970-71	1971-72
Comparative Summary			
Non-Tax Revenue—			
A Return on investments.....	77,072,361 61	79,622,844 15	
B Privileges, licences and permits....	462,039 88	365,123 70	
C Proceeds from sales.....	97,130 23	166,857 92	
D Refunds of previous years' expenditure.....	1,707,815 70	1,162,811 06	
E Miscellaneous.....	2,073,778 08	2,013,835 00	
Total.....	\$81,413,125 50	\$83,331,471 83	
	1971-72	1970-71	
Summary of Revenues by Services			
Service—			
Administration.....	1,239,279	1,095,342	
Marine Services.....	2,052,617	765,872	
Surface Transportation.....	52,809,468	61,228,498	
Air Transportation.....	295,906	3,115,498	
	56,397,270	66,205,210	
National Harbours Board.....	2,751,243	4,171,048	
St. Lawrence Seaway Authority.....	22,264,613	12,955,214	
Total.....	\$81,413,126	\$83,331,472	
Details			
Non-Tax Revenue—			
A Return on investments:			
Recoveries under certain Railway Subsidy Acts agreements.....			8,070
This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts agreements.			
Interest on debentures—City of Montreal with respect to Atwater Avenue Tunnel, \$49,349, and St Remi Tunnel, \$23,912; National Harbours Board—Saint John Harbour Bridge Authority \$1,039,548.....			1,112,809
Interest on loans—Canadian National Railways with respect to Yarmouth N S and Bar Harbour Maine ferry services, \$7,000, Financing and Guarantee Act 1960, \$89,900, Financing and Guarantee Act 1961, \$1,123,418, Financing and Guarantee Act 1965-66, \$2,906,250, Financing and Guarantee Act 1967, \$4,993,125, Financing and Guarantee Act 1968, \$1,362,000, Financing and Guarantee Act 1970, \$2,933,001, Refunding Act			

Revenues—Concluded

Department—Concluded

Details—Concluded

1955, \$28,485,803; Loan to the Province of Nova Scotia re: end-loading ramp at Yarmouth, \$34,400 and loans to Air Canada, Financing and Guarantee Act 1968, \$3,634,811, Financing and Guarantee Act 1969, \$4,768,713; The St Lawrence Seaway Authority deferred interest, \$20,059,848, interest bearing loans, \$2,101,931; Fraser River Harbour Commission, \$121,173; Hamilton Harbour Commission \$163,593; Lakehead Harbour Commission, \$72,556; Nanaimo Harbour Commission, \$23,077; Port Alberni Harbour Commission, \$142,672; Toronto Harbour Commission, \$57,356; Northern Transportation Co Ltd, \$1,159,161; National Harbours Board—Belledune Harbour, \$157,995, Halifax Harbour, \$202,115, Montreal Harbour \$1,200,000, Trois Rivières Harbour \$109,652, Vancouver Harbour \$41,933.....	75,951,483	77,072,362
B Privileges, licences and permits: Charter hire— <i>John Guy</i> , \$92,566; <i>John Peyton</i> , \$15,891; <i>Lord Selkirk</i> , \$205,431; Motor vessel <i>Manic</i> , \$106,671; <i>Pelee Islander</i> , \$41,481..		462,040
C Proceeds from sales: land and buildings, \$96,533; salvage material, \$597.....		97,130
D Refunds of previous years' expenditure: First payment received pertaining to the construction of Matane Airport.....	14,177	
Payment received from Davie Shipbuilding Ltd to recover credits on labour and foreign exchange regarding C C G S Griffon.....	36,543	
Payment received from Davie Shipbuilding Ltd to recover overpayment on labour escalation and credit on foreign exchange regarding C C G S Alert.....	88,101	
Payment received from Leeward Islands Air Transport Services to cover repairs of M O T aircraft.....	17,170	
Payment received from Nfld Light and Power Co, re: excess contribution to Cape St Mary's Power line.....	14,969	
Recovery of costs regarding stevedoring services rendered at Goose Bay during the 1970 season.....	74,590	
Recovery of expenditures pertaining to canals entrusted to the St Lawrence Seaway Authority.....	102,834	
Recovery of unexpended balance of grant from McGill University re: Crew Fatigue Research Project.....	11,647	
Recovery of expenditures for work performed on behalf of Air Canada at Vancouver International Airport.....	32,629	
Settlement of claim received from Tovalop arising out of the grounding of the S T Arrow in Chedabucto Bay N S.....	949,725	

Settlement received from Stratford Shipping Ltd pertaining to the collision of the D'Iberville and The Golden Falcon.....	10,000	
Stores inventory adjustments.....	10,265	
Sundries.....	345,166	
		1,707,816
E Miscellaneous:		
Settlement of claim received from Irving Oil Ltd pertaining to fire damage of Swim's Point Wharf.....	68,200	
Special freight charges received from Comimco for shipments of ore over Great Slave Lake Railway.....	2,000,000	
Sundries.....	5,578	
		2,073,778
Total.....		\$81,413,126

Canadian Transport Commission
Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
A Privileges, licences and permits.....	982 87	2,399 30
B Proceeds from sales.....	545 51	833 00
C Refunds of previous years' expenditure..	47,775 13	77,004 87
D Miscellaneous.....	2,790 90	151 00
Total.....	\$52,094 41	\$80,388 17

Details

	1971-72
Non-Tax Revenue—	
A Privileges, licences and permits:	
Licences to ships.....	983
B Proceeds from sales:	
Publications.....	545
C Refunds of previous years' expenditure:	
Recapture on subsidized services and refunds of salary overpayments.....	47,775
D Miscellaneous.....	2,791
Total.....	\$52,094

Appendix 1

Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)

	1972	1971		1972	1971
ASSETS			LIABILITIES		
Inventory, at cost.....	\$8,212,677	\$8,666,606	Working capital advance.....	\$8,212,677	\$8,666,606

OPERATING STATEMENT

STORES WORKING CAPITAL ADVANCE
FOR THE YEAR ENDING MARCH 31, 1972
(with comparative figures for the preceding year)

		1972		1971
Inventory at beginning of year.....		\$ 8,666,606		\$ 8,184,282
Costs incurred during the year.....		6,975,966		7,744,723
		<u>\$15,642,572</u>		<u>\$15,929,005</u>
Sales	\$ 7,286,110		\$ 7,062,399	
Value of obsolete, unserviceable, lost or destroyed stores charged to Vote 1.....	143,785		200,000	
		<u>7,429,895</u>		<u>7,262,399</u>
Inventory at end of year.....		\$ 8,212,677		\$ 8,666,606

Appendix 2

Airports Revolving Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972
(with comparative figures for the year ended March 31, 1971)
(in thousands of dollars)

REVENUE	1972	1971
Aviation Contribution:		
Landing Fees.....	13,120	12,363
Aviation Fuel Charges.....	3,912	4,194
Rentals.....	6,896	6,493
Sub-Total.....	23,928	23,050
Other:		
Concessions.....	7,295	6,661
Sales of Utilities.....	538	384
Service Fees and Miscellaneous.....	1,024	507
Sub-Total.....	8,857	7,552
Total.....	32,785	30,602
OPERATING EXPENSES		
Salaries and Wages.....	5,507	4,199
Other O & M Expenses.....	6,528	5,066
H.Q. and Regional Overhead.....	2,610	2,500
Grants in lieu of Taxes.....	2,937	2,752
Employee Fringe Benefits.....	1,217	840
Depreciation.....	5,329	5,242
Total.....	24,128	20,599
Operating Surplus.....	8,657	10,003
OTHER EXPENSES		
Loan Interest Expenses.....	1,183	230
Net Surplus.....	7,474	9,773

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1972
(with comparative figures as at March 31, 1971)
(in thousands of dollars)

	1972	1971
CURRENT ASSETS		
Petty Cash, Advances and Holdbacks.....	376	3
Accounts Receivable and Accrued Revenue.....	3,790	2,971
Suspense.....		11
Inventories.....	102	18
Prepaid Expenses.....	115	
Total Current Assets.....	4,383	3,003
FIXED ASSETS		
Land.....	123,657	78,408
Buildings and Facilities.....	133,447	125,630
Less: Accumulated Depreciation.....	(53,353)	(48,494)
Construction in Progress.....	59,053	26,381
Total Fixed Assets.....	262,804	181,925
Pre-Opening Expenses.....	23,242	7,460
Total Assets.....	290,429	192,388

	1972	1971
CURRENT LIABILITIES		
Accounts Payable and Accrued Liabilities.....	1,982	679
Loans—Investments and Advances		
*Advance Payable to Department of Finance.....	136,806	46,331
Equity		
Net Worth of Assets		
Financed from Parliamentary Appropriations		
Prior to the Establishment of the Revolving		
Fund on April 1, 1969.....	(1)116,418	117,629
Provision for Grants/Fringe Benefits/Etc.		
Financed by Other Government Departments..(2)		5,657
Earned Surplus (Deficit)		
Beginning Balance.....	22,092	11,471
Adjustment Re: Grants and Fringe Benefits..(2)	5,657	
Adjustment to Surplus.....		848
Profit for the Year.....	7,474	9,773
Closing Balance.....	35,223	22,092
Total Liabilities and Equity.....	290,429	192,388
*Capital Advance Available \$156,632.		

FOOTNOTES TO REVOLVING FUND BALANCE SHEET
(in thousands of dollars)

1.	Toronto	Montreal	Totals
Net Current Assets.....	983	1,547	2,530
Fixed Assets—Land.....	8,286	22,988	31,274
—Buildings....	60,089	61,168	121,257
	69,358	85,703	155,061
Less: Accumulated Deprecia- tion.....	16,591	22,052	38,643
	52,767	63,651	116,418

2. Expenses paid by appropriations of other departments prior to March 31, 1971; whereas, commencing April 1, 1971, these other departments were reimbursed from the Airports Revolving Fund.

Appendix 3

DEPARTMENT OF TRANSPORT

CONSOLIDATED STATEMENTS OF OPERATING RESULTS AND INVESTMENT POSITION FOR 210 AIRPORTS COVERING THE FISCAL YEARS ENDED MARCH 31, 1972 AND MARCH 31, 1971 (Note 1).

CONSOLIDATED STATEMENTS OF OPERATING RESULTS (Note 2)

	1972	1971
	\$	\$
Revenues		
Landing fees.....	23,654,000	21,784,000
Rental and concession fees.....	38,119,000	33,976,000
Other.....	1,323,000	1,237,000
	<u>63,096,000</u>	<u>56,997,000</u>
Expenditures		
Salaries and wages.....	20,356,000	19,349,000
Materials, supplies and services.....	23,655,000	19,504,000
Grants paid in lieu of property taxes.....	5,273,000	5,039,000
Depreciation (Note 3).....	24,035,000	23,388,000
Other overheads (Note 4).....	57,334,000	50,654,000
	<u>130,653,000</u>	<u>117,934,000</u>
Loss on Operations.....	67,557,000	60,937,000
Deduct items not requiring an outlay of cash from the airports sub-vote.....	77,991,000	74,058,000
Excess of revenues over cash expenditures...	<u>10,434,000</u>	<u>13,121,000</u>

CONSOLIDATED STATEMENTS OF INVESTMENT POSITION AS AT MARCH 31

Assets		
Net current assets.....	6,470,000	5,891,000
Airport facilities:		
Land.....	221,732,000	169,037,000
Facilities at cost less accumulated depreciation.....	364,592,000	351,473,000
Construction in progress.....	63,437,000	48,111,000
	<u>656,231,000</u>	<u>574,512,000</u>
Accumulated excess of expenditures over revenues		
Balance at beginning of year.....	338,385,000	328,118,000
1971-72 depreciation expense \$24,035,000		
Less revenues over cash expenditures.....	<u>\$10,434,000</u>	
	<u>13,601,000</u>	<u>10,267,000</u>
Balance at end of year.....	<u>351,986,000</u>	<u>338,385,000</u>
Total investment position.....	<u>1,008,217,000</u>	<u>912,897,000</u>

NOTES:

- (1) The above financial statements include the department's investment in airports which it does not operate, so as to reflect its total investment.
- (2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 25 and Vote L35 follows:

	Revenues	Expenditures
Accrued totals.....	\$ 63,096,000	\$ 130,653,000
Adjustments:		
Non-cash items.....	(477,000)	(78,468,000)
Revolving Fund Overhead, Grants in Lieu of Taxes and Employee Fringe Benefits.....		6,764,000
Cash totals.....	<u>62,619,000</u>	<u>58,949,000</u>
- (3) Depreciation is charged at 3 1/3 % on hard-surfaced runways, 4 % on terminal buildings, and on other assets range from 5 % to 20 %.
- (4) The other overheads include provision for interest on investment, administrative overhead, and employee fringe benefits.
- (5) Revenues and expenditures, which are applicable to the Airports Revolving Fund (reference Appendix 2) for Montreal and Toronto International Airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

Appendix 4

Advances to National Harbours Board

	Halifax	Belledune	Montreal	Montreal Retirement of Jacques Cartier Bridge Bonds	Vancouver	Total
Balance March 31, 1971.....	2,500,000	2,350,875	194,642,699	7,576,000	47,973,749	255,043,323
Advances charged to—						
Vote L85.....	1,045,746	—10,000			2,266,709	3,302,455
	<u>\$3,545,746</u>	<u>\$2,340,875</u>	<u>\$194,642,699</u>	<u>\$7,576,000</u>	<u>\$50,240,458</u>	<u>\$258,345,778</u>

Vote L85 Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1971.....	26,013,000
Less—Amount available from National Harbours Board and other funds.....	14,113,000
	<u>11,900,000</u>
Expenditures.....	<u>\$ 3,302,455</u>

	Estimates	Allotments	*Expenditures
St John's.....	171,000		
Less—Amount available from National Harbours Board and other funds.....	171,000		
Halifax.....	1,166,000		
Less—Amount available from National Harbours and other funds.....	66,000		
	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
Construction of Pier C (seaward defence area)			
Expenditures on this project to date were \$14,368,722.			
Contracts: (1970-71) (a) Dawcolectric Ltd \$291,732, expenditure \$17,732, to date \$291,732 (final); (1970-71) (b) Dineen Construction (Atlantic) Ltd \$955,088, expenditure \$90,394, to date \$955,088 (final); (1970-71) (c) E J Ludford Line Construction Ltd \$191,953, expenditure \$77,953, to date \$191,953 (final); (1970-71) (d) McNamara Road Construction Ltd \$2,085,298, expenditure \$1,120,513, to date \$2,085,298 (final); (e) Seaport Contractors Ltd \$141,012, expenditure \$132,000, C D Howe Co Ltd Thunder Bay Ont received \$63,274 for management services, to date \$102,590.			
Saint John.....	3,067,200		
Less—Amount available from National Harbours Board and other funds.....	3,067,200		
Chicoutimi.....	210,000		
Less—Amount available from National Harbours Board and other funds.....	210,000		
Quebec.....	602,000		
Less—Amount available from National Harbours Board and other funds.....	602,000		
Trois Rivières.....	473,000		
Less—Amount available from National Harbours Board and other funds.....	473,000		
Montreal.....	7,456,600		
Less—Amount available from National Harbours Board and other funds.....	7,456,600		
Bridge over Nun's Island (Champlain Bridge)			
Expenditures on this project to date were \$52,523,140.			
Prescott.....	25,000		
Less—Amount available from National Harbours Board and other funds.....	25,000		
Port Colborne.....	25,000		
Less—Amount available from National Harbours Board and other funds.....	25,000		
Churchill.....	402,200		
Less—Amount available from National Harbours and other funds.....	402,200		
Vancouver.....	12,415,000		
Less—Amount available from National Harbours Board and other funds.....	1,615,000		
	<u>10,800,000</u>	<u>10,800,000</u>	<u>2,277,965</u>

Appendix 4—Concluded

Advances to National Harbours Board—Concluded

Development of D L 272

Expenditures on this project to date were \$9,689,197.

Contracts: (a) Jack Cewe Ltd (on a unit price basis) \$1,161,974, expenditure \$1,161,974 (final); (b) Fraser River Pile Driving Co Ltd (on a unit price basis) \$1,942,899, expenditure \$1,942,899 (final); (c) Globe Excavations Ltd \$238,930, expenditure \$238,930 (final). (d) Mutual Construction (1960) Ltd \$203,482, expenditure \$203,482 (final); (e) Narod Construction Ltd \$383,822, expenditure \$383,822 (final); (f) Fred Welsh \$75,403, expenditure \$71,633; (g) C H E Williams Co Ltd \$275,035, expenditure \$261,283.

C D Howe Western Ltd Vancouver received \$24,418 for engineering services.

Development of deep seaport, Roberts Bank

Expenditures on this project to date were \$5,290,956.

Engineering studies for new crossing, Burrard Inlet

Expenditures on this project to date were \$4,272,718.

Swan-Wooster—C B A Vancouver received \$277,965 for engineering services, to date \$4,261,327.

\$11,900,000	\$11,900,000	\$3,377,965
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*Amounts in this column represent expenditures made from Parliamentary appropriations only. Repayments of principal totalling \$75,510 were made by Halifax \$54,254, Belledune \$10,000 and Vancouver \$11,256.

In accordance with section 29 of the National Harbours Board Act, R.S. c. N-8, certificates of indebtedness for \$564,050 bearing interest at 6 15/16 % per annum, \$277,965 at 6 11/16 % per annum and \$2,535,950 at 7 3/16 % per annum were issued to the Government of Canada to cover the above expenditures.

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

The variation between the appropriation and the total of the expenditures charged thereto was due in part to the fact that some of the year's expenditures were charged to the Board's own funds rather than the appropriation; the remainder of the variation was due, principally, to the fact that certain projects did not proceed as rapidly as anticipated.

Payment of \$16,106 under authority of P.C. 1970-13/722, April 28, 1970 was made to Gaz Metropolitain Inc for acquisition of land at Montreal.

Payment of \$18,500 under authority of P.C. 1970-11/1896, November 3, 1970 was made to La Communauté des Soeurs de la Charité de la Providence for acquisition of land at Montreal.

Payment of \$78,061 under authority of P.C. 1963-1357, September 12, 1963 was made to Phillips Vineberg Goodman Phillips and Rothman on behalf of twelve joint owners for expropriation of an undivided parcel of land at Montreal.

Payment of \$44,483 under authority of P.C. 1971-17/339, February 23, 1971 was made to James Bisset for expropriation of property at Vancouver.

Payment of \$22,342 under authority of T.B. Minute 702237, January 18, 1971 was made to A. Escott Co Ltd for expropriation of property at Vancouver.

Payments totalling \$235,804 under authority of T.B. Minute 702238, January 18, 1971 and T.B. Minute 709807, January 17, 1972 were made to Osborne Shipyards Ltd for expropriation of property at Vancouver.

Payment of \$519,955 under authority of T.B. Minute 702232, January 18, 1971 was made to Seymour Sawmills Ltd for expropriation of property at Vancouver.

Expenditures included an ex-gratia payment of \$100 or over as follows:

Particulars and Payee	Authority	Amount
Reimbursement for expenses incurred by the payee on property at Montreal Harbour which was repossessed for purposes of the World's Fair Corporation.		
Canada Malting Co Ltd.....	P.C. 1971-9/1789 September 1, 1971	\$56,470

SECTION 26

1971-72
PUBLIC ACCOUNTS

Treasury Board

Department
National Research Council

CONTENTS

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TREASURY BOARD

Department

Objectives

In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:

- the selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities.
- the efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.
- Provision of funds to meet unforeseen and urgent expenditure requirements which arise after the Main Estimates have been tabled.
- Provision of the Government's contribution, as the employer, to the Public Service Superannuation Account and to other employee benefit plans.

National Research Council of Canada

Objective

- To promote, assist and perform research for the creation of new scientific knowledge, and for the application of science; and to promote effective use of national scientific and technological resources for the social and economic advancement of Canada.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
Department					
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM					
1	Program expenditures and the grants listed in the Estimates.....	\$ 9,961,000 00			
	1a.....	745,400 00			
	1b.....	88,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	975 00			
		10,795,375 00	10,447,975 40	347,399 60	7,739,657 94
Stat.	President of the Treasury Board—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		10,812,374 92	10,464,975 32	347,399 60	7,756,657 86
GOVERNMENT CONTINGENCIES PROGRAM					
5	Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations and to authorize expenditures during the period ending April 30, 1972 in respect of salary increases for persons employed in the Public Service payable with respect to 1971-72 and previous fiscal years, to establish as a reserve the unexpended balance of this Vote from which payments may be made in respect of the aforesaid salary increases and to provide that such expenditures shall be recorded in the accounts of Canada as a transaction of the 1971-72 fiscal year.....	\$75,000,000 00			
	5b To delete the words "and to authorize expenditures during the period ending April 30, 1972 in respect of salary increases for persons employed in the Public Service payable with respect to 1971-72 and previous fiscal years, to establish as a reserve the unexpended balance of this Vote from which payments may be made in respect of the aforesaid salary increases and to provide that such expenditures shall be recorded in the accounts of Canada as a transaction of the 1971-72 fiscal year" contained in Treasury Board Vote 5, Appropriation Act No. 3, 1971.....	1 00			
		75,000,001 00			
	Less transfers.....	25,407,351 00			
			49,592,650 00	49,592,650 00	65,037,572 00
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM					
10	Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada, to the Unemployment Insurance Fund in respect of Government employees paid through the Central Pay Office, and to the Hospital Insurance (outside Canada) Plan.....	\$29,490,000 00			
	10a To extend the purposes of Treasury Board Vote 10, Appropriation Act No. 3, 1971 for payment of employer contributions to the Unemployment Insurance Fund by deleting the words "paid through the Central Pay Office" effective January 1, 1972.....	1 00			
		29,490,001 00	23,795,288 94	5,694,712 06	17,260,102 93

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
12b To authorize the Governor in Council, notwithstanding Section 8(1) of the Canadian Wheat Board Act, to delete from Part IV and add to Part I of Schedule A to the Public Service Superannuation Act, the Canadian Wheat Board.....	1 00		1 00	
Stat. Government's contribution as an employer under the Canada Pension Plan and the Quebec Pension Plan and to the Superannuation Account, the Supplementary Retirement Benefits Account and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act.....	208,010,544 86	208,010,544 86		200,917,930 56
Stat. Additional interest on the balance in the Superannuation Account.....	65,353,005 38	65,353,005 38		49,490,732 58
Stat. Write-off of assets.....	470 76	470 76		353 50
Expenditures from appropriations not required for 1971-72.....				22,903 00
	302,854,023 00	297,159,309 94	5,694,713 06	267,692,022 57
SPECIAL PROGRAMS				
Expenditures from appropriations not required for 1971-72.....				29,373 02
	363,259,047 92	307,624,285 26	55,634,762 66	340,515,625 45
National Research Council of Canada				
15 Operating expenditures including authority to spend revenue received by the Council through the conduct of its operations.....	\$48,861,663 00			
15a.....	461,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	47,385 00			
	49,370,048 00	48,665,948 00	704,100 00	46,592,400 00
20 Capital expenditures.....	\$ 7,524,000 00			
20a.....	170,000 00			
	7,694,000 00	6,165,280 50	1,528,719 50	4,674,673 80
25 The grants listed in the Estimates.....	75,973,000 00	75,972,857 86	142 14	71,650,182 65
	133,037,048 00	130,804,086 36	2,232,961 64	122,917,256 45
Total.....	496,296,095 92	438,428,371 62	57,867,724 30	463,432,881 90

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE.....	1971-72	10,465		3,391		13,856
	1970-71	7,757	1	3,152		10,908
GOVERNMENT CONTINGENCIES.....	1971-72					
	1970-71	65,038				65,038
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT.....	1971-72	297,159	28			297,131
	1970-71	265,833				265,833
SPECIAL.....	1971-72					
	1970-71	29				29
Total department.....	1971-72	307,624	28	3,391		310,987
	1970-71	338,657	1	3,152		341,808
National Research Council of Canada.....	1971-72	130,804	186	7,881	5,297	143,796
	1970-71	122,917	202	6,650	4,129	133,494
Grand total.....	1971-72	438,428	214	11,272	5,297	454,783
	1970-71	461,574	203	9,802	4,129	475,302

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management.....	1,823	1,996					1,823	1,996
Personnel management.....	4,474	4,256					4,474	4,256
Evaluation and planning.....	1,204	1,056			63	63	1,267	1,119
Administrative policy.....	829	940					829	940
Departmental administration.....	1,818	1,679	601	475			2,419	2,154
	10,148	9,927	601	475	63	63	10,812	10,465
<i>Deduct:</i> receipts credited to revenue.....								
<i>Add:</i> services provided by other departments.....	3,391	3,391					3,391	3,391
Total cost of program.....	13,539	13,318	601	475	63	63	14,203	13,856
GOVERNMENT CONTINGENCIES PROGRAM								
Government contingencies.....	49,593						49,593	
Total cost of program.....	49,593						49,593	
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM								
Public Service Pensions—								
Superannuation account—contributions.....	241,544	241,544					241,544	241,544
Public service death benefit account.....	2,143	2,143					2,143	2,143
Canada and Quebec pension plans.....	24,629	24,629					24,629	24,629
Payments under earlier superannuation and retirement acts.....					40	40	40	40
Public Service Pension Adjustment Act.....					1,398	1,398	1,398	1,398
Locally-engaged (outside Canada) pension plans.....	170	708					170	708
Supplementary retirement benefit account.....	9,853	9,853					9,853	9,853
	278,339	278,877			1,438	1,438	279,777	280,315
Public Service Insurance—								
Surgical-medical and other insurance—premiums.....	26,980	19,233					26,980	19,233
Contribution to unemployment insurance fund.....	1,790	3,943					1,790	3,943
Hospital insurance (outside Canada) plan—contribution.....	530	450					530	450
Health insurance plans for employees engaged locally (outside Canada).....	20	24					20	24
	29,320	23,650					29,320	23,650
	307,659	302,527			1,438	1,438	309,097	303,965
<i>Less:</i> receipts credited to revenue receipts from revolving funds—		28						28
Public Service Insurance—Vote 10.....		563						563
Superannuation account contributions.....	5,677	5,677					5,677	5,677
Canada and Quebec pension plans.....	566	566					566	566
Total cost of program.....	301,416	295,693			1,438	1,438	302,854	297,131

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
National Research Council of Canada								
Foundation science.....	14,489	14,508	570	560	57,163	57,962	72,222	73,030
Science applied for industrial purposes.....	29,164	29,154	1,747	1,906	8,430	8,430	39,341	39,490
Science applied for transportation.....	4,309	4,289	601	584			4,910	4,873
Support of post graduate students.....	180	207			10,200	9,367	10,380	9,574
Scientific and technological information dissemination.....	5,466	5,191	4,602	2,684	180	214	10,248	8,089
Administrative services.....	4,849	4,958	174	431			5,023	5,389
	58,457	58,307	7,694	6,165	75,973	75,973	142,124	140,445
Less: recoveries and estimated transfer from Council revenue..	9,087	9,641					9,087	9,641
	49,370	48,666	7,694	6,165	75,973	75,973	133,037	130,804
Deduct: receipts credited to revenue.....		186						186
Add: services provided by other departments.....	7,881	7,881					7,881	7,881
accommodation provided by this department.....	5,523	5,297					5,523	5,297
Total cost of program.....	62,774	61,658	7,694	6,165	75,973	75,973	146,441	143,796

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Department			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grant to the Institute of Public Administration of Canada.....	60	60	45
Grant to the Federal Institute of Management.....	3	3	3
	63	63	48
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM			
Payments under earlier Superannuation and Retirement Acts.....	40	40	42
Public Service Pension Adjustment Act.....	1,398	1,398	1,515
	1,438	1,438	1,557
Total department.....	1,501	1,501	1,605
National Research Council of Canada			
Scholarships and grants in aid of research.....	67,543	67,543	64,794
Assistance towards research in industry under terms and conditions approved by the Governor in Council including authority to make commitments for the current year not to exceed a total amount of \$10,000,000.....	8,430	8,430	6,856
	75,973	75,973	71,650
Grand total.....	77,474	77,474	73,255

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Administra- tion of the Public Service Program	Government Contingencies Program	Employee Contributions to Employee Benefit Plans Program	Special Programs	Total Department	National Research Council of Canada	Total
(1) Salaries and wages.....	7,524 7,206 <i>6,058</i>				7,524 7,206 <i>6,058</i>	39,716 39,282 <i>36,661</i>	47,240 46,488 <i>42,719</i>
(1) Other personnel costs.....	10 <i>6</i>		307,659 302,527 <i>266,112</i>		307,669 302,527 <i>266,118</i>	100 97 <i>104</i>	307,769 302,624 <i>266,222</i>
(2) Transportation and communications..	216 199 <i>132</i>				216 199 <i>132</i>	1,657 1,777 <i>1,516</i>	1,873 1,976 <i>1,648</i>
(3) Information.....	260 489 <i>161</i>				260 489 <i>166</i>	1,968 1,857 <i>1,574</i>	2,228 2,346 <i>1,740</i>
(4) Professional and special services.....	1,729 1,944 <i>1,113</i>			5	1,729 1,944 <i>1,137</i>	4,117 3,870 <i>3,939</i>	5,846 5,814 <i>5,076</i>
(5) Rentals.....	157 44 <i>36</i>			24	157 44 <i>36</i>	725 693 <i>889</i>	882 737 <i>925</i>
(6) Purchased repair and upkeep.....						529 813 <i>856</i>	529 813 <i>856</i>
(7) Utilities, materials and supplies.....	186 23 <i>34</i>				186 23 <i>34</i>	9,319 9,602 <i>10,370</i>	9,505 9,625 <i>10,404</i>
(8) Construction and acquisition of land, buildings and equipment.....						5,322 4,268 <i>1,880</i>	5,322 4,268 <i>2,031</i>
(9) Construction and acquisition of ma- chinery and equipment.....	151 601 481				151 601 481	2,372 1,898 <i>2,794</i>	2,973 2,379 <i>2,794</i>
(10) Grants, contributions and other trans- fer payments.....	63 63 <i>48</i>		1,438 1,438 <i>1,557</i>		1,501 1,501 <i>1,605</i>	75,973 *76,244 <i>*71,932</i>	77,474 77,745 <i>73,537</i>
(12) All other expenditures.....	66 16 <i>18</i>	49,593			49,659 16 <i>65,079</i>	326 44 <i>45</i>	49,985 60 <i>65,124</i>
(1-12) Total.....	10,812 10,465 <i>7,757</i>	49,593	309,097 303,965 <i>267,692</i>		369,502 314,430 <i>340,516</i>	142,124 140,445 <i>132,560</i>	511,626 454,875 <i>473,076</i>
(13) Less: receipts and revenues credited to the vote.....			6,243 6,806 <i>1,859</i>	29	6,243 6,806 <i>1,859</i>	9,087 9,641 <i>9,643</i>	15,330 16,447 <i>11,502</i>
Total net expenditures.....	10,812 10,465 <i>7,757</i>	49,593	302,854 297,159 <i>265,833</i>	29	363,259 307,624 <i>338,657</i>	133,037 130,804 <i>122,917</i>	496,296 438,428 <i>461,574</i>

*1971-72 includes \$271 charged to vote 15 for Grants in lieu of taxes; 1970-71 includes \$282 charged to vote 15 for Grants in lieu of taxes.

Amounts in roman type are 1971-72 estimates.

Amounts in bold face type are 1971-72 expenditures.

Amounts in italic type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	National Research Council of Canada	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	34,243	130,804	165,047
Statutory appropriations.....	273,381		273,381
Credited to appropriations....	6,806	9,641	16,447
Credited to revenue.....	28	186	214
Total receipts.....	314,458	140,631	455,089
OUTLAYS—			
Operating—			
Goods and services.....	312,929	58,307	371,236
Grants and contributions.....	1,501	75,973	77,474
Capital—			
Department.....		6,165	6,165
Receipts credited to revenue....	28	186	214
Total outlays.....	314,458	140,631	455,089
Net receipts or net outlays (—)....	nil	nil	nil

Revenues

Department

Comparative Summary	1971-72	1970-71
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	27,603 48	1,224 79
B Miscellaneous.....		
Total.....	\$27,603 48	\$1,224 79

Details

Non-Tax Revenue—	1971-72
A Refunds of previous years' expenditure: An amount of \$27,210.80 was received from National Revenue. This amount represents a refund of a duplicate payment made to National Revenue in 1970-71 re: Government contribution to the Canada Pension Plan.....	27,603
B In 1970-71, the receipts from revolving funds amounting to \$1,858,343.56 for the recovery of employer contribution to the employee benefits plans were credited to Miscellaneous revenue. In 1971-72 these receipts are Vote netted as follows: Vote 10 \$562,903.77, Government contribution to the Superannuation Account \$5,676,356.05 and Government contribution to the Canada and Quebec pension plans \$566,289.55 for a total of \$6,805,549.37	

\$27,603

National Research Council of Canada

Comparative Summary

	1971-72	1970-71
Non-Tax Revenue—		
Return on investments		699 73
Refunds of previous years' expenditure	185,419 14	201,561 55
Miscellaneous.....	112 49	114 26
Total.....	\$185,531 63	\$202,375 54

Appendix 1

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
Balance as at March 31, 1971	\$	\$ 21,367,736
RECEIPTS		
Contributions—		
Employees—Government and Crown Corporations.....		9,749,504
Government—		
One-sixth of benefit payments general.....		1,451,913
Single premium for \$500 death benefit coverage for life.....		691,332
Crown Corporations.....		99,018
Interest.....		886,631
		12,878,398
DISBURSEMENTS		
Refund of contributions.....	7,999	
Benefit payments—		
(a) General.....	9,118,709	
(b) Life coverage \$500.....	556,602	
(c) Other.....	2,301	
	9,685,611	
Balance as at March 31, 1972.....	24,560,523	
	\$34,246,134	\$34,246,134

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of \$500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act on whose behalf a single premium for \$500 death benefit coverage for life has been made.

(c) Benefits paid in respect of participants who, at the time of death, were not employed in the Public Service and to whom an immediate annuity was not payable under Part I of the Superannuation Act upon ceasing to be employed.

Appendix 2

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	Debit	Credit
Balance as at March 31, 1971	\$	\$ 3,990,006,489
RECEIPTS		
Contributions—		
Employees—Government, Crown Corporations, etc.....		110,900,498
Retired employees.....		805,163
Matching contributions—		
Government.....		88,825,042
Crown Corporations.....		7,108,969
Transferred from other pension funds.....		1,631,865
Interest.....		163,707,472
Actuarial liability adjustment.....		244,200,000
		617,179,009
DISBURSEMENTS		
Annuities.....	106,234,302	
(a) Gratuities.....	184,746	
(b) Residual amounts.....	281,962	
Withdrawals of contributions..	10,438,780	
Transfers to other pension funds.....	1,495,757	
	118,635,547	
Balance as at March 31, 1972.....	4,488,549,951	
	\$4,607,185,498	\$4,607,185,498

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

NOTE: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1971-72 the additional interest amounted to \$65,353,005.38 and was charged to a departmental statutory appropriation and credited to the annual amortization charge of actuarial deficiencies.

Appendix 3

STATEMENT OF SUPPLEMENTARY RETIREMENT BENEFIT ACCOUNT
FOR THE YEAR ENDING 1971-72

	Public Service	Canadian Forces	R.C.M.P. Police	Parliament	Other	Total
RECEIPTS	\$	\$	\$	\$	\$	\$
Balance as at March 31, 1971.....	3,390,001	3,209,563	5,822	674	(19,422)	6,586,638
Contributions—						
Crown Corporations.....	639,555					639,555
Government.....	9,847,558	3,432,670	579,883	34,564	455	13,895,130
Matching contributions—						
Crown Corporations.....	648,461					648,461
Government.....	9,847,558	3,432,889	579,492	35,472	455	13,895,866
Interest.....	251,666	241,382	3,471	146	(663)	496,002
Transfer from other pension funds.....	14,175		780			14,955
	21,248,973	7,106,941	1,163,626	70,182	247	29,589,969
DISBURSEMENTS						
Annuities.....	15,723,092	4,775,874	1,106,106	63,617	23,414	21,692,103
Gratuities						
Residual Amount.....	183					183
Withdrawals						
Crown Corporations.....	58,017					58,017
Government.....	497,092	147,860		453		645,405
Transfer to other pension funds.....	43,601	1,620	165			45,386
	16,321,985	4,925,354	1,106,271	64,070	23,414	22,441,094
Balance as at March 31, 1972.....	8,316,989	5,391,150	63,177	6,786	(42,589)	13,735,513

SECTION 27

1971-72
PUBLIC ACCOUNTS

Urban Affairs and Housing

Ministry
Central Mortgage and Housing Corporation
National Capital Commission

CONTENTS

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URBAN AFFAIRS AND HOUSING

Department

Objective

- To launch and maintain a process of policy development on urban affairs and housing.

Central Mortgage and Housing Corporation

Objective

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada.

National Capital Commission

Objective

- To help develop the National Capital Region so that it will be:
 - (a) a fitting symbol of Canada's cultural and linguistic values;
 - (b) an efficient and esthetically satisfying place in which to carry on the nation's business;
 - (c) a model of urban planning and development that will benefit other parts of the country and be a source of pride for Canadians.

NOTE: This is a new department and includes budgetary expenditures in respect of Central Mortgage and Housing Corporation and the National Capital Commission.

Appropriations and Expenditures

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
Ministry				
1 Program expenditures.....	2,119,500 00	1,847,130 63	272,369 37	
Stat. Minister's salary and motor car allowance.....	11,380 51	11,380 51		
	2,130,880 51	1,858,511 14	272,369 37	
Central Mortgage and Housing Corporation				
5 To reimburse Central Mortgage and Housing Corporation for the calendar year 1971; for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a Province, municipality or municipal sewerage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects, and for Cité du Havre operating expenditures.....	\$ 61,900,000 00			
5a To extend the purposes of Urban Affairs and Housing Vote 5, Appropriation Act No. 3, 1971 to include among the losses for which reimbursement may be made, \$2,100,000 for losses on the sale of mortgages and to provide a further amount of..	3,900,000 00			
	65,800,000 00	62,564,892 51	3,235,107 49	44,010,236 65
Stat. Public housing projects undertaken under Part VI of the National Housing Act, 1954.....	17,385,062 12	17,385,062 12		
Stat. Housing research and community planning as contemplated by Part V of the National Housing Act, 1954.....	173,932 56	173,932 56		433,882 33
Stat. Contributions to municipalities to assist in clearance, re-planning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954.....	2,116,168 35	2,116,168 35		2,543,187 58
	85,475,163 03	82,240,055 54	3,235,107 49	46,987,306 56
National Capital Commission				
15 Operating expenditures.....	\$ 11,500,000 00			
15a.....	800,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	46,020 00			
	12,346,020 00	12,346,020 00		11,300,000 00
20 Payment to the National Capital Fund	\$ 13,500,000 00			
20b.....	20,000,000 00			
	33,500,000 00	33,500,000 00		17,100,000 00
	45,846,020 00	45,846,020 00		28,400,000 00
Total.....	133,452,063 54	129,944,586 68	3,507,476 86	75,387,306 56

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Urban Affairs and Housing.....	1971-72	1,858				1,858
	1970-71					
Central Mortgage and Housing Corporation.....	1971-72	82,240	*3,834			78,406
	1970-71	46,987	273,016			-226,029
National Capital Commission.....	1971-72	**46,022	3,427			42,595
	1970-71	28,396	3,369			25,027
Total.....	1971-72	130,120	7,261			122,859
	1970-71	75,383	276,385			-201,002

*Non-Tax Revenue \$2,977 Refunds of Previous Years' Expenditure and \$320,831 Return on Investments not included in the above.

**1971-72 expenditures \$46,022, 1971-72 appropriations \$45,846 leaving \$176 to be recovered from a future Parliamentary appropriation.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
URBAN AFFAIRS AND HOUSING PROGRAM								
Urban Affairs and Housing Secretariat.....	2,131	1,858					2,131	1,858
Add: services provided by other departments.....								
Total cost of program.....	2,131	1,858					2,131	1,858
Central Mortgage and Housing Corporation								
Housing research and community planning.....	6,800	6,690					6,800	6,690
Public housing projects and land development.....	32,659	34,836					32,659	34,836
Municipal sewage treatment assistance.....					16,800	14,291	16,800	14,291
Urban renewal assistance.....					27,116	24,378	27,116	24,378
Cité du Havre.....								
Corporation projects.....								
Losses on mortgage sales.....	2,100	2,045					2,100	2,045
	41,559	43,571			43,916	38,669	85,475	82,240
Deduct: receipts credited to revenue...		3,834						3,834
Total cost of program.....	41,559	39,737			43,916	38,669	85,475	78,406
National Capital Commission								
Planning.....					500	500	500	500
Development assistance.....					4,000	4,000	4,000	4,000
Improvement and management of properties.....	2,800*	2,962			1,400	1,400	4,200*	4,362
Parkways and parks.....	3,896	3,718			6,800	6,800	10,696	10,518
Preservation and improvement of historic sites.....					500	500	500	500
Administration.....	4,100	4,443			300	300	4,400	4,743
Landbank property.....	3,500	3,427			20,000	20,000	23,500	23,427
	14,296	14,550			33,500	33,500	47,796	48,050
Less: receipts and revenues credited to the vote.....	1,950*	2,028					1,950*	2,028
Total cost of program.....	12,346	12,522			33,500	33,500	45,846	46,022

*Grants in lieu of taxes for leased properties combined with those for unleased properties under Improvement and Management of Properties.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
Central Mortgage and Housing Corporation			
Municipal Sewage Treatment Assistance.....	16,800	14,291	6,930
Urban Renewal Assistance.....	27,116	24,378	25,957
	43,916	38,669	32,887

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Urban Affairs and Housing	Central Mortgage and Housing Corporation	National Capital Commission	Total
(1) Salaries and wages.....	1,161			1,161
	574			574
(1) Other personnel costs.....	40			40
	11			11
(2) Transportation and communications.....	35			35
	183			183
(3) Information.....	50			50
	14			14
(4) Professional and special services.....	400			400
	624			624
(5) Rentals.....	250			250
	140			140
(6) Purchased repair and upkeep.....	60			60
	8			8
(7) Utilities, materials and supplies.....	30			30
	86			86
(9) Construction and acquisition of machinery and equipment.....	30			30
	218			218
(10) Grants, contributions and other transfer payments.....		43,916		43,916
		38,669		38,669
		<i>32,887</i>		<i>32,887</i>
(12) All other expenditures.....	75	41,559	47,796	89,430
		43,571	48,050	91,621
		<i>14,100</i>	<i>30,458</i>	<i>44,558</i>
(1-12) Total.....	2,131	85,475	47,796	135,402
	1,858	82,240	48,050	132,148
		<i>46,987</i>	<i>30,458</i>	<i>77,445</i>
(13) Less: receipts and revenues credited to the vote.....			1,950	1,950
			2,028	2,028
			<i>2,058</i>	<i>2,058</i>
Total net expenditures.....	2,131	85,475	45,846	133,452
	1,858	82,240	46,022	130,120
		<i>46,987</i>	<i>28,400</i>	<i>75,387</i>

Amounts in roman type are 1971-72 estimates.

Amounts in **bold face** type are 1971-72 expenditures.

Amounts in *italic* type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Urban Affairs and Housing	Central Mortgage and Housing Corporation	National Capital Commission	Total
RECEIPTS—				
Operating—				
Annual appropriations.....	1,847	62,565	45,846	110,258
Statutory appropriations.....	11	19,675		19,686
Credited to appropriations.....			2,028	2,028
Credited to revenue.....		3,834		3,834
Capital—				
Loans.....		861,216		861,216
Total receipts.....	1,858	947,290	47,874	997,022
OUTLAYS—				
Operating—				
Goods and services.....	1,641	43,571	14,550	59,762
Grants and contributions.....		38,669	33,500	72,169
Capital—				
Department.....	217			217
Loan repayments.....		205,312		205,312
Receipts credited to revenue.....		3,834		3,834
Total outlays.....	1,858	291,386	48,050	341,294
Net receipts or net outlays (—).....	nil	655,904	— 176	655,728

Revenues

	1971-72	1970-71
Central Mortgage and Housing Corporation		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	320,831,416 46	265,959,202 76
B Proceeds from sales.....	2,370,229 60	2,697,453 83
C Refunds of previous years' expenditure.....	2,977,069 91	2,586,311 11
D Miscellaneous.....	1,463,428 73	1,772,843 41
Total.....	\$ 327,642,144 70	\$ 273,015,811 11

	1971-72
Details	
Non-Tax Revenue—	
A Return on investments: interest on debentures, \$313,399,312; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c. 46, R.S., \$7,432,104.....	320,831,416
B Proceeds from sales: sales of properties.....	2,370,230
C Refunds of previous years' expenditures: payments made to the Corporation from a statutory vote during the fiscal year 1970-71 from January to March, 1971 were charged to Vote 5 in the current fiscal year and the credit was made to this account, \$2,977,070; previous years revenues related to section 23b, nil.....	2,977,070
D Miscellaneous: net profits under the Housing Act.....	1,463,429
Total.....	\$ 327,642,145

SECTION 28

1971-72 PUBLIC ACCOUNTS

Veterans Affairs

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VETERANS AFFAIRS

Department

Objectives

- To provide executive direction and certain common administrative and professional services to the department as a whole.
- To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.
- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.
- To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.
- To provide medical services for qualified veterans suffering from service-connected disabilities.
- To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and home-steaders, including Indian veterans on reserves.

Appropriations and Expenditures

Vote		1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
		\$	\$	\$	\$
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 6,681,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	147,840 00			
		6,828,840 00			
	Less transfer to Vote 24a.....	1,076,999 00			
		5,751,841 00	5,718,813 31	33,027 69	6,242,619 19
Stat.	Minister of Veterans Affairs—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years..	300 00	300 00		2,773 90
		5,769,140 92	5,736,113 23	33,027 69	6,262,393 01
WELFARE SERVICES PROGRAM					
5	War Veterans Allowance Board—Operating expenditures.....	\$ 354,000 00			
	5a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$43,460.46.....	1 00			
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$41,903.30.....	1 00			
		354,002 00	339,114 83	14,887 17	312,945 14
10	War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	83,275,000 00	77,220,351 54	6,054,648 46	88,909,164 89
15	Operating expenditures.....	\$ 7,694,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	77,715 00			
		7,771,715 00	7,748,880 93	22,834 07	6,833,815 22
20	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board.....	12,682,000 00	12,177,821 83	504,178 17	12,164,026 82
Stat.	War Service Gratuities, Re-Establishment Credits and Repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....	312,801 76	312,801 76		240,906 21
Stat.	Returned soldiers insurance actuarial liability adjustment..	313,201 90	313,201 90		265,877 23
Stat.	Veterans insurance actuarial liability adjustment.....	1,053,076 44	1,053,076 44		1,023,428 25
		105,761,797 10	99,165,249 23	6,596,547 87	109,750,163 76
BUREAU OF PENSIONS ADVOCATES PROGRAM					
24a	Program expenditures—To authorize the transfer of \$1,076,999 from Veterans Affairs Vote 1, Appropriation Act No. 3, 1971 for the purposes of this Vote.....	\$ 1 00			
	Transfer from Vote 1.....	1,076,999 00			
		1,077,000 00	1,022,123 64	54,876 36	1,035,591 59
PENSIONS PROGRAM					
25	Operating expenditures.....	\$ 3,983,000 00			
	25a To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$18,653.52.....	1 00			
	25b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$16,770.76.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	3,600 00			
		3,986,602 00	3,940,602 30	45,999 70	3,437,139 43
30	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	237,812,000 00	231,376,876 27	6,435,123 73	212,920,297 49
		241,798,602 00	235,317,478 57	6,481,123 43	216,357,436 92

Appropriations and Expenditures—Concluded

Vote	1971-72 Appropriations	1971-72 Expenditures	Unexpended Balances	1970-71 Expenditures
	\$	\$	\$	\$
TREATMENT SERVICES PROGRAM				
35 Operating expenditures, contributions and authority to spend revenue received during the year.....	\$ 68,009,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	48,000 00			
	68,057,000 00	65,984,978 06	2,072,021 94	58,985,489 55
40 Capital expenditures including contributions to provinces and other authorities towards such costs.....	9,695,000 00	4,796,065 32	4,898,934 68	7,428,234 04
	77,752,000 00	70,781,043 38	6,970,956 62	66,413,723 59
VETERANS' LAND ADMINISTRATION PROGRAM				
45 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 6,696,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	9,000 00			
	6,705,000 00	6,511,162 78	193,837 22	5,323,656 68
Stat. Provision for reserve for conditional benefits, Veterans Land Act.....	4,744,498 00	4,744,498 00		4,789,154 00
Stat. Reduction in Veterans Land Act advances.....	5,769 43	5,769 43		15,646 60
Stat. Write-off of active assets.....	3,282 59	3,282 59		13,513 97
	11,458,550 02	11,264,712 80	193,837 22	10,141,971 25
Total.....	443,617,090 04	423,286,720 85	20,330,369 19	409,961,280 12

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION.....	1971-72	5,736	4	1,777	18	7,527
	1970-71	6,262	32	1,752	18	8,000
WELFARE SERVICES.....	1971-72	99,165	2,583	2,223	122	98,927
	1970-71	109,750	2,308	2,303	128	109,873
BUREAU OF PENSIONS ADVOCATES.....	1971-72	1,022		341	3	1,366
	1970-71	1,036		278	3	1,317
PENSIONS.....	1971-72	235,318	1,631	1,477	36	235,200
	1970-71	216,357	1,410	912	36	215,895
TREATMENT SERVICES.....	1971-72	70,781	297	9,970	8,765	89,219
	1970-71	66,414	330	9,894	8,727	84,705
VETERANS' LAND ADMINISTRATION.....	1971-72	11,265	109	1,321	62	12,539
	1970-71	10,142	100	1,275	64	11,381
Total.....	1971-72	423,287	4,624*	17,109	9,006	444,778
	1970-71	409,961	4,180*	16,414	8,976	431,171

*Does not include amounts credited to Non-Tax Revenue—Return on Investments as follows: 1971-72 \$23,736, 1970-71 \$21,968.

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Administration.....	5,609	5,694	12	42			5,621	5,736
Deduct: receipts credited to revenue....		4						4
Add: services provided by other departments.....	1,777	1,777					1,777	1,777
accommodation provided by this department.....	18	18					18	18
Total cost of program.....	7,404	7,485	12	42			7,416	7,527
WELFARE SERVICES PROGRAM								
Welfare services.....	8,038	8,012	10	76	97,636	91,077	105,684	99,165
Deduct: receipts credited to revenue....	32	8				2,575	32	2,583
Add: services provided by other departments.....	2,223	2,223					2,223	2,223
accommodation provided by this department.....	122	122					122	122
Total cost of program.....	10,351	10,349	10	76	97,636	88,502	107,997	98,927
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Bureau of Pensions Advocates.....	1,060	1,007	17	15			1,077	1,022
Add: services provided by other departments.....	341	341					341	341
accommodation provided by this department.....	3	3					3	3
Total cost of program.....	1,404	1,351	17	15			1,421	1,366
PENSIONS PROGRAM								
Pensions.....	3,958	3,883	25	58	237,812	231,377	241,795	235,318
Deduct: receipts credited to revenue....						1,631		1,631
Add: services provided by other departments.....	1,477	1,477					1,477	1,477
accommodation provided by this department.....	36	36					36	36
Total cost of program.....	5,471	5,396	25	58	237,812	229,746	243,308	235,200
TREATMENT SERVICES PROGRAM								
Head office administration.....	564	654		2			564	656
Treatment in departmental facilities....	76,747	76,985	7,145	4,077			83,892	81,062
Treatment in non-departmental facilities.....	15,281	15,749	2,550	718			17,831	16,467
Medical research.....	322	304					322	304
Treatment and related allowances.....					2,727	2,603	2,727	2,603
	92,914	93,692	9,695	4,797	2,727	2,603	105,336	101,092
Less: receipts and revenue credited to the vote.....	27,632	30,311					27,632	30,311
	65,282	63,381	9,695	4,797	2,727	2,603	77,704	70,781
Deduct: receipts credited to revenue....	90	284		4		9	90	297
Add: services provided by other departments.....	9,970	9,970					9,970	9,970
accommodation provided by this department.....	8,765	8,765					8,765	8,765
Total cost of program.....	83,927	81,832	9,695	4,793	2,727	2,594	96,349	89,219

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
VETERANS' LAND ADMINISTRATION PROGRAM								
Veterans' land administration.....	6,632	6,457	14	35	4,803	4,773	11,449	11,265
<i>Deduct:</i> receipts credited to revenue....	41	96				13	41	109
<i>Add:</i> services provided by other departments.....	1,321	1,321					1,321	1,321
accommodation provided by this department.....	62	62					62	62
Total cost of program.....	7,974	7,744	14	35	4,803	4,760	12,791	12,539

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
WELFARE SERVICES PROGRAM			
War veterans allowances and civilian war allowances—			
North West Field Force.....	9	3	9
South African War.....	125	123	287
World War I.....	24,000	19,117	37,878
World War II and Special Forces (Korea).....	53,615	52,989	45,861
Dual Service (World Wars I and II).....	1,051	704	1,204
Civilian War Allowances.....	4,475	4,284	3,670
	83,275	77,220	88,909
Assistance in accordance with the provisions of the Assistance Fund Regulations....	8,398	8,346	7,862
Grant to Army Benevolent Fund.....	18	18	18
Grant to Royal Canadian Legion.....	9	9	9
Other Benefits—			
Children of war dead (education assistance).....	1,003	899	931
University and vocational training.....	18	17	17
Training and aftercare of blinded pensioners by Canadian National Institute for the Blind.....	96	95	105
Special welfare and placement services.....	17	17	17
Awaiting returns allowances.....	17	1	5
Assistance to Canadian Veterans—Overseas District.....	36	30	31
Repayments under subsection (3) of section 12 of the Veterans' Rehabilitation Act in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act, or where, having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments.....	5	4	5
Hospital insurance premiums.....	935	807	1,211
Hospital insurance compensation.....	643	568	629
Medicare premiums.....	325	207	211
Last Post Fund.....	515	513	555
Payments under the War Service Grants Act—			
Re-establishment credits.....	7	7	6
Repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....	306	306	233
Returned soldiers' insurance actuarial liability adjustment.....	313	313	266
Veterans' insurance actuarial liability adjustment.....	1,053	1,053	1,023
Commonwealth War Graves Commission.....	647	647	558
Expenditures from appropriations not required for 1971-72.....			2
	14,361	13,857	13,694
PENSIONS PROGRAM			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants—			
North West field force and general.....	6	5	4
The Flying Accidents Compensation Order.....	100	95	89
World War I.....	64,000	62,047	60,010
World War II.....	163,584	159,862	144,775
Civilians, World War II.....	757	756	663
Defence forces—Peacetime services.....	6,050	5,434	4,625
Special forces (Korea).....	2,695	2,600	2,324
Newfoundland special awards.....	40	28	35
Burial grants.....	500	495	328
Gallantry awards—World War II and Special Force.....	28	28	27
Compensation for loss of earnings.....	52	27	40
	237,812	231,377	212,920
TREATMENT SERVICES PROGRAM			
Treatment and related allowances.....	2,727	2,603	2,708

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1971-72 Appropriations	1971-72 Expenditures	1970-71 Expenditures
VETERANS LAND ADMINISTRATION PROGRAM			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 38 of the Veterans' Land Act, and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 38 of the Veterans' Land Act—			
Provincial and Dominion land grants.....	40	21	35
Grants to Indian veterans settled on Indian reserve lands under section 39 of the Veterans' Land Act.....	10	7	5
Provision for reserve for conditional benefits, Veterans' Land Act.....	4,745	4,745	4,789
	4,795	4,773	4,829*
Total.....	342,970	329,830	323,060*

*Reduced by Stat. "Reduction in Veterans' Land Act advances" \$16, which should have been reported under standard object 12.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Welfare Services Program	Bureau of Pensions Advocates	Pensions Program	Treatment Services Program	Veterans' Land Administration Program	Total
(1) Salaries and wages.....	4,974 5,057 <i>5,639</i>	7,267 7,305 <i>6,390</i>	1,000 951 <i>1,001</i>	3,338 3,350 <i>2,847</i>	59,290 58,200 <i>53,600</i>	5,356 5,346 <i>4,334</i>	81,225 80,209 <i>73,811</i>
(1) Other personnel costs.....	9 13 <i>14</i>	13 9 <i>12</i>			175 127 <i>138</i>		197 149 <i>164</i>
(2) Transportation and communications....	224 202 <i>169</i>	434 446 <i>414</i>	33 44 <i>25</i>	308 214 <i>254</i>	1,272 1,346 <i>1,259</i>	487 452 <i>453</i>	2,758 2,704 <i>2,574</i>
(3) Information.....	17 32 <i>13</i>	3			8 <i>2</i>		17 43 <i>15</i>
(4) Professional and special services.....	180 228 <i>270</i>	55 43 <i>43</i>	16 8 <i>1</i>	285 281 <i>301</i>	21,082 22,178 <i>20,432</i>	730 603 <i>418</i>	22,348 23,341 <i>21,465</i>
(5) Rentals.....	61 77 <i>49</i>	29 23 <i>24</i>		13	115 164 <i>120</i>		205 277 <i>193</i>
(6) Purchased repair and upkeep.....	5 5 <i>5</i>	205 155 <i>173</i>		4 5 <i>5</i>	900 969 <i>798</i>	16 10 <i>9</i>	1,130 1,144 <i>990</i>
(7) Utilities, materials and supplies.....	95 71 <i>70</i>	34 27 <i>24</i>	10 4 <i>4</i>	22 19 <i>9</i>	10,000 10,618 <i>10,103</i>	19 23 <i>22</i>	10,180 10,762 <i>10,232</i>
(8) Construction and acquisition of land, buildings and equipment.....					8,450 3,107 <i>5,502</i>		8,450 3,107 <i>5,502</i>
(9) Construction and acquisition of ma- chinery and equipment.....	29 42 <i>15</i>	10 76 <i>23</i>	17 15 <i>5</i>	25 58 <i>20</i>	1,245 1,690 <i>1,931</i>	14 35 <i>26</i>	1,340 1,916 <i>2,020</i>
(10) Grants, contributions and other trans- fer payments.....		97,636 91,077 <i>102,603</i>		237,812 231,377 <i>212,920</i>	2,727 2,603 <i>2,708</i>	4,795 4,773 <i>4,829*</i>	342,970 329,830 <i>323,060*</i>
(12) All other expenditures.....	27 9 <i>18</i>	1 1 <i>44</i>	1	1 1 <i>1</i>	80 82 <i>65</i>	33 23 <i>51*</i>	143 116 <i>179*</i>
(1-12) Total.....	5,621 5,736 <i>6,262</i>	105,684 99,165 <i>109,750</i>	1,077 1,022 <i>1,036</i>	241,795 235,318 <i>216,357</i>	105,336 101,092 <i>96,658</i>	11,450 11,265 <i>10,142</i>	470,963 453,598 <i>440,205</i>
(13) Less: receipts and revenues credited to the vote.....					27,632 30,311 <i>30,244</i>		27,632 30,311 <i>30,244</i>
Total net expenditures.....	5,621 5,736 <i>6,262</i>	105,684 99,165 <i>109,750</i>	1,077 1,022 <i>1,036</i>	241,795 235,318 <i>216,357</i>	77,704 70,781 <i>66,414</i>	11,450 11,265 <i>10,142</i>	443,331 423,287 <i>409,961</i>

*Veterans' Land Act Program: standard object (10) overstated \$16.
standard object (12) understated \$16.

Amounts in ordinary type are 1971-72 estimates.
Amounts in bold face type are 1971-72 expenditures.
Amounts in *italic* type are 1970-71 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Working Capital Advance— Hospital Stores Account	Working Capital Advance— Manufacture of Remembrance Day Poppies	Veterans' Land Act Fund	Total
RECEIPTS—					
Operating—					
Annual appropriations.....	416,837				416,837
Statutory appropriations.....	6,450			2,911	9,361
Credited to appropriations.....	30,311				30,311
Credited to revenue.....	4,629		7		4,636
Capital—					
Sales by.....		4,100	471		4,571
Interest receipts.....				23,725	23,725
Loans.....				28	28
Loan repayments.....				34,336	34,336
Total receipts.....	458,227	4,100	478	61,000	523,805
OUTLAYS—					
Operating—					
Goods and services.....	118,745	4,100	464		123,309
Grants and contributions.....	328,464				328,464
Subsidy and deficit payments.....	1,366				1,366
Capital—					
Department.....	5,023			829	5,852
Equity capital.....				41	41
Loan repayments.....				48,697	48,697
Receipts credited to revenue.....	4,629		7	23,725	28,361
Total outlays.....	458,227	4,100	471	73,292	536,090
Net receipts or net outlays (—).....	nil	nil	7	—12,292	—12,285

Revenues

Comparative Summary	1971-72	1970-71
Non-Tax Revenue—		
A Return on investments.....	23,736,271 42	21,968,619 21
B Refunds of previous years' expenditure.....	4,425,556 76	3,893,559 69
C Miscellaneous.....	198,726 24	286,112 58
	<u>\$28,360,554 42</u>	<u>\$26,148,291 48</u>

1971-72

Details

Non-Tax Revenue—

A Return on investments:		
Interest on:		
Vetcraft DVA.....	7,126	
Provincial and Dominion Lands.....	3,691	
Veterans' land act fund..	<u>23,725,454</u>	23,736,271
B Refunds of previous years' expenditure:		
Refunds and recoveries in respect of:		
Pensions — grants and contributions.....	1,630,991	
War veterans allowances —grants and contributions.....	1,375,876	
Treatment services—operation and maintenance.....	169,899	
Treatment services—grants and contributions.....	9,290	
Veterans benefits — operation and maintenance.....	360	
Veterans benefits—grants and contributions.....	120,415	
Re-establishment Credits from veterans to qualify them for veterans' land act or training benefits.....	1,078,312	
Repayment student veterans' loans.....	310	
Departmental administration..	3,729	
Miscellaneous (including soldier settlement and veterans' land act \$12,270).....	<u>36,375</u>	4,425,557

C Miscellaneous:

Interest on student veterans' loans.....	528	
Miscellaneous (including soldier settlement and veterans' land act \$72,817)	<u>198,198</u>	198,726
Total.....		<u>\$28,360,554</u>

Appendix 1

Working Capital Advance—
Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
ASSETS		
Inventories of raw materials, work in process and finished goods.....	\$219,487	\$263,455

LIABILITIES AND CAPITAL

Working capital advance investments in inventories.....	\$219,487	\$263,455
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STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Balance, inventory at beginning of year.....	\$263,455	\$291,202
Increase or decrease in inventory during the year.....	(43,968)	(27,747)
Profit or loss (—) for the year (Exhibit A).....	7,126	(43,613)
Net profit credited to non-tax revenue.....	\$226,613	\$219,842
Net loss written off by authority of Vote 15c Welfare Services Administration.....	7,126	43,613
Balance, inventory at end of year.....	\$219,487	\$263,455

NOTE: The debit balance of this account at any time not to exceed \$500,000.

EXHIBIT A

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Sales.....	\$470,681	\$403,045
Cost of sales—		
Inventory at beginning of year.....	263,455	291,202
Costs incurred during the year.....	419,587	418,911
	683,042	710,113
Inventory at end of year.....	<u>219,487</u>	<u>263,455</u>
	\$463,555	\$446,658
Profit or loss (—) for the year.....	7,126	(43,613)
Net profit transferred to non-tax revenue—return on investments.....	\$7,126	
Net loss written off by authority of Vote 15c Welfare Services Administration.....		\$43,613

Appendix 2

Working Capital Advance— Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

	1972	1971
ASSETS		
Inventory, at cost.....	\$1,759,970	\$1,864,304
LIABILITIES		
Working capital advance.....	\$1,759,970	\$1,864,304

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Balance, inventory, at beginning of year	\$1,864,304	\$2,260,295
Increase or (decrease) in inventory during the year.....	(104,334)	(395,991)
Net profit or loss (—) for the year (Exhibit A).....		
Balance, inventory, at end of year.....	\$1,759,970	\$1,864,304

NOTE—The debit balance in this account at any time not to exceed \$5,000,000.

EXHIBIT A

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	1972	1971
Sales.....	\$4,099,900	\$4,429,253
Cost of sales—		
Inventory at the beginning of the year.....	1,864,304	2,260,295
Costs incurred during the year.....	3,995,566	4,033,262
	5,859,870	6,293,557
Inventory at end of year.....	1,759,970	1,864,304
	4,099,900	4,429,253
Net profit or loss (—) for the year.....	nil	nil

Appendix 3

Veterans' Land Act Fund

TRANSACTIONS DURING THE FISCAL YEAR ENDED MARCH 31, 1972

(with comparative figures for the preceding year)

	Dr.	Cr.
Balance, March 31, 1971.....	520,723,130	
Re-payment of principal.....		34,336,418
Legislative reduction (Stat.) in sale prices		5,769
Write-off of active assets under Financial Administration Act, section 18, R.S., c. 116, s. 1.....		3,283
Credit represented by previous years' cheques cancelled in the current year		28,115
Conditional benefits earned.....		2,901,392
Land, including permanent improvements, purchased in current fiscal year and sold to veterans and civilians	47,281,243	
Stock and equipment purchased in current fiscal year and sold to veterans..	1,416,145	
Properties purchased for future settlement, including general construction	40,622	
Refunds of surplus to veterans (Stat. sec. 24).....	829,278*	
Balance, March 31, 1972.....		533,015,441
	\$570,290,418	\$570,290,418

*The Veterans' Land Act c. 280 R.S., as amended by c. 19 Statutes of 1965 and c. V4 Statutes of 1970, provides for the refund to veterans of surpluses resulting from sales of properties over the amounts owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item, "Repayment of principal".

Appendix 4

Soldier Land Settlement Loans

No activity in 1971-72.

SECTION 29

1971-72
PUBLIC ACCOUNTS

Comparative Statements of Accounts Receivable

CONTENTS

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Comparative statement of accounts receivable by department and agency.....	29.2
Notes to statements of accounts receivable.....	29.4
Deletions from accounts receivable by department and agency.....	29.6

Comparative Statement of Accounts Receivable

	at March 31, 1971				at March 31, 1972			
	Current Year		Previous Years		Current Year		Previous Years	
	Collectable	Uncollectable	Collectable	Uncollectable	Collectable	Uncollectable	Collectable	Uncollectable
	Inter-departmental	Other	Inter-departmental	Other	Inter-departmental	Other	Inter-departmental	Other
	Total		Total		Total		Total	
DEPARTMENTS AND AGENCIES								
AGRICULTURE.....	278,935		206,642	12,748	498,325	101	1,140,183	3,869
COMMUNICATIONS.....	737	9,378	2,668	430	13,213	12,548	16,901	
CONSUMER AND CORPORATE AFFAIRS.....	5,543	176,676		10,827	193,046	1,758	160,270	
ENERGY, MINES AND RESOURCES—								
Department.....	23,462	301,462	4,869	434,061	766,444	11,847	107,754	
National Energy Board.....	23,462	301,483	4,869	434,061	766,465	164	107,754	
ENVIRONMENT.....	1,982	270,816	313	7,635	284,085	31,941	220,847	
EXTERNAL AFFAIRS—								
Department.....	3,547	106,090	2,594	1,720,137	1,847,256		167,312	
Canadian International Development Agency.....	3,547	531,592	2,594	59,497	599,679		707,079	
FINANCE—								
Department (Note A).....		4,644,889	2,229	41,331	8,689,387		3,813,892	
Auditor General.....		24,856			24,856		21,425	
Insurance.....			337		23,141		874,391	
Tariff Board.....		4,669,745	2,229	41,331	8,714,443		3,833,377	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT (Note B)....	3,243	628,262	45,214	551,088	1,468,702	75,301	959,872	
INDUSTRY, TRADE AND COMMERCE—								
Department (Note C).....	3,378	9,230	2,052	9,718	25,465	9	3,183	
Statistics Canada.....	5,607	27,328	1,590	32,112	67,681	344	19,068	
	8,985	36,558	3,642	41,830	93,146	353	22,251	
JUSTICE.....	7,995	3,527		4,848	16,372	13,266	203	
LABOUR.....		18,055		9,710	27,765		3,126	
MANPOWER AND IMMIGRATION—								
Department (Note D).....		457,550		1,171,796	1,682,359		325,071	
Unemployment Insurance Commission.....		141,753			141,753		109,398	
Unemployment Insurance Fund (Note E).....								
NATIONAL DEFENCE.....	148,923	8,481,863	8,953	9,540,701	18,185,556	345,335	3,920,917	
NATIONAL HEALTH AND WELFARE.....	139,078	3,152,806		2,844,681	6,418,764	279,610	3,685,707	
NATIONAL REVENUE—								
Customs & Excise (Note F).....	37	6,063,109		2,405,342	4,518,836		10,075,040	
Taxation (Note G).....	37	94,401,193		315,578,767	15,507,228		89,876,771	
		100,464,302		317,984,109	20,026,064		99,951,811	

PARLIAMENT— The Senate..... House of Commons..... Library of Parliament.....	544	1,267	1,811	6,302	217	1,720	3,634	36	36
	75	1,267	1,886	6,302	217	1,720	3,634	36	11,873
	619								11,909
POST OFFICE.....	42,381	49,191	91,572		59,937		14,492	42,935	117,364
PRIVY COUNCIL— Privy Council Office..... Chief Electoral Officer..... Economic Council of Canada..... Science Council of Canada.....	603	658 279 51	416	1,292	837		1,113	448	3,690
	603	988	416	1,292	255 1,092		1,113	448	255 3,945
PUBLIC WORKS (Note H).....	42,491	244	4,852,160	513,555	568,579	1,226	3,856,235	188,841	5,128,725
REGIONAL ECONOMIC EXPANSION (Note I).....	71,000	487,947	558,947		118,638	18	2,146,569	251	2,265,476
SECRETARY OF STATE— Department..... Canadian Radio-Television Commission..... National Library..... National Museums..... Public Archives..... Public Service Commission.....	3,990	1,376	326	5,692	31,105		1,768	2,799	35,672
	434		44	1,444	132	20	890		4,086
	17	977	44	202	614		83	44	1,316
	358	21	29	5,237	4,025	3	742	412	5,182
	224,025	449	167	2,745	3,489		292	29	8,555
	224,834	13,677	566	4,571	3,004	3	746		7,460
				10,820	44,369		3,775	3,284	62,271
SOLICITOR GENERAL— Corrections Services..... Royal Canadian Mounted Police.....	58,103	10,611	25	100,533	72,993	14,861	2,762	113	200,617
	157	26,738	612	607,125	708,424	3,202	30,172	134	742,030
	58,260	37,349	637	707,658	781,417	3,202	32,934	247	942,647
SUPPLY AND SERVICES— Department..... Information Canada.....	8,025	286,041	33,267	384,663	188,373	113	254,974	1,977	466,115
	15,541	13,129	584	207,806	208,550		7,150		243,265
	23,566	299,170	33,267	592,469	396,923	113	262,124	1,977	709,380
TRANSPORT— Department..... Canadian Transport Commission.....	537,232	402,956	50,851	5,979,699	4,575,817	16,441	550,207	44,921	5,524,900
		12,417	15	13,045	37		10,101	22	10,160
	537,232	415,373	50,866	5,992,744	4,575,854	16,441	560,308	44,943	5,535,060
TREASURY BOARD— Department..... National Research Council.....	34,101	23,020	215	57,336	82,162		34,439	215	116,816
	97,502	4,813	8,002	556,382	174,644		11,912	8,233	232,642
	97,502	27,833	8,217	613,718	256,806		46,351	8,448	349,458
VETERANS AFFAIRS— Department (Note J)..... Soldier Settlement and Veterans' Land Act.....	13,028	3,265,860	229,774	8,416,831	5,412,197	2,288	3,410,920	249,492	9,082,507
	13,028	2,081	229,774	3,151	652		1,246		1,898
		3,267,941	8,419,982	6,967	5,412,197	2,288	3,412,166	249,492	9,084,405
Total.....	1,341,048	343,408,848	24,979,098	502,829,638	2,919,047	713,019	427,420,071	32,663,803	591,382,222

Notes to Statements of Accounts Receivable

NOTE A—FINANCE

An amount of \$2,229 included in previous years—collectable—inter-departmental covers fines levied under the former War-time Prices and Trade Board which were paid to certain courts and not remitted to the Receiver General pending a decision by the Department of Justice as to their disposition.

NOTE B—INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Other—Collectable—Current year—1971—has been adjusted to include an amount of \$195,938 from Appendix 6, Indian Economic Development Account, Page 9.15, Volume II 1970-71 Public Accounts which was not reflected in the departmental statement of accounts receivable.

NOTE C—INDUSTRY, TRADE & COMMERCE

The total under current year—1972—does not include \$925,686 which is the amount recoverable under Contract No. 1-148 with Sperry Rand Canada Ltd \$12,686, No. 1-429 Saint John Shipbuilding & Dry Dock Co Ltd \$125,000, No. 1-363 with Marine Industries Ltd \$788,000.

NOTE D—MANPOWER AND IMMIGRATION

Summary Statement of Memoranda Accounts Receivable maintained as at March 31, 1972, which have not been recorded in the Fiscal Accounts of the Government.

Adjustment Assistance to Immigrants.....	\$	67,563
Overpayments—Canada Manpower Mobility Program.....		30,335
Advances to Distressed Canadians.....		4,828
Czechoslovakian Student Loans.....		59,125
Overpayments—Canada Manpower Training Program.....		766,796
Passage Loans to Canadian Citizens and Settlers.....		147,437
Salary Overpayments.....		9,258
Interest Receivable.....		239,446
Miscellaneous.....		17,177
	\$	1,341,965

NOTE E—UNEMPLOYMENT INSURANCE FUND

Benefit overpayments			
Collectable.....	6,062,534		
Uncollectable.....	2,685,960	8,748,494	5,687,199
Overdue contributions unpaid.....			1,895,828
Penalties unpaid.....			88,390
		\$8,748,494	\$7,671,417

Overdue contributions and penalties (3450 items) amounting to \$781,505 were written off under the authority of section 11S(1) of the Unemployment Insurance Regulations and overpayments of benefits (26,314 items) amounting to \$1,309,290 were written off under the authority of section 175(1) of the Unemployment Insurance Regulations.

NOTE F—NATIONAL REVENUE—CUSTOMS and EXCISE

Not included in the statement is a contingent receivable estimated at \$300 for duty resulting from failure to meet the requirements of the law in connection with the importation of motor vehicle parts, having particular reference to the automotive programs. This estimate consists of only one case where the department has ascertained that the company has not fully complied with the conditions specified. Also the receivables do not include the unpaid portion of duties and taxes on certain temporary importations where approval for relief is being sought by Orders-in-Council similar in extent to that applicable under continuing Orders-in-Council to specific types of temporary importations.

The total receivables amounted to \$19,412,353 and consisted of:

	Excise	Customs	Total
Active and Collectable.....	\$ 3,633,421	\$3,680,300	\$ 7,313,721
This amount represents current debts and debts on which collection action is presently being taken and represents 7,045 accounts.			
Doubtful—under appeal.....	3,547,139	1,348,073	4,895,212
Included in this amount are 3,731 accounts which have been appealed, sent for legal opinion, or show little prospect of being collected although collection action has not yet been completed.			
Insolvencies.....	4,575,731	113,835	4,689,566
There are 922 accounts classified as insolvent and these include bankruptcies, proposals in bankruptcy, companies under the Winding-Up Act and other forms of liquidation which are awaiting final court discharge.			
Uncollectable.....	1,262,161	1,251,693	2,513,854
These are debts where all avenues of collection have been exhausted and are in the process of being submitted for deletion. There are 540 such debts.			
	\$13,018,452	\$6,393,901	\$19,412,353

NOTE G—NATIONAL REVENUE—TAXATION

The total receivables amounted to \$506,260,660 and consisted of:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
By classification:						
Income Tax—						
Individuals						
Deductions at source.....	27,900	23,859,449	2,765	3,912,451	30,665	27,771,900
Other Collections.....	435,854	271,315,655	5,536	10,868,233	441,390	282,183,888
Deferred Tax.....	2,573	3,754,981	7	1,666	2,580	3,756,647
Corporations.....	13,681	149,170,600	546	5,569,220	14,227	154,739,820
Non-resident.....	1,011	6,265,427	78	162,079	1,089	6,427,506
Estate tax.....	1,366	31,313,134	12	56,064	1,378	31,369,198
Sundries.....	164	11,701			164	11,701
	482,549	\$485,690,947	8,944	\$20,569,713	491,493	\$506,260,660

	Number of Accounts	Total
By collection status (in thousands of dollars):		
Current assessments:		
Assessed since January 1, 1972 (All categories including Under Appeal, Bankrupt, etc.).....	161,649	89,923
Non-current assessments:		
Assessed in prior years		
Under appeal.....	2,949	180,865
Segregated uncollectable.....	8,819	20,516
Bankrupts.....	6,311	24,210
Others:		
(a) Under arrangement.....	52,611	57,220
(b) Under definite action.....	9,585	33,313
(c) Not under definite action.....	51,139	90,138
(d) Minor balance.....	195,686	6,307
(e) Deferred Tax*.....	2,580	3,757
Sundries collectable.....	164	12
	491,493	\$506,261

*Under Section 13 of the Income War Tax Act 1943-44, c.14, taxes were assessed which need not be paid until the death of the taxpayer.

NOTE H—PUBLIC WORKS

Under the heading of Previous Year Collectable—Other—1972, are included the following deferred accounts:

—Electric Reduction Company.....	\$3,074,453
—Gullbridge Mines.....	236,144
—St Maurice River Drive Co Ltd.....	64,932
	\$3,375,529

NOTE I—REGIONAL ECONOMIC EXPANSION

The unmatured principal for sale agreements at the Bow River Projects totals \$248,322, and for the South West Saskatchewan Irrigation Projects, \$101,178.

NOTE J—VETERANS AFFAIRS

Uncollectable—Previous Years—1971—Amends reporting in 1970-71 Public Accounts of 15 items amounting to \$302,580 deleted under authority Vote 40c.

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1971-72

DEPARTMENT OR AGENCY	Number of Items	Amount	Authority
AGRICULTURE.....	1,181	20,077	Sec. 18, Financial Administration Act
ENERGY, MINES and RESOURCES.....	1	500	Sec. 18, Financial Administration Act
ENVIRONMENT.....	3	66	Sec. 18, Financial Administration Act
EXTERNAL AFFAIRS.....	150	10,068	Sec. 18, Financial Administration Act
FINANCE.....	1,072	788,387	Sec. 18, Financial Administration Act
	83	156,120	Bankruptcy Act
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT.....	658	97,886	Sec. 18, Financial Administration Act
	1	3,552	Vote 5b
	1	20,850	Vote 20b
MANPOWER AND IMMIGRATION—			
Department.....	7,674	433,033	Sec. 18, Financial Administration Act
Unemployment Insurance Commission.....	166	4,709	Sec. 18, Financial Administration Act
NATIONAL DEFENCE.....	191	32,554	Sec. 18, Financial Administration Act
	3	18,621	Vote 5b
NATIONAL HEALTH AND WELFARE.....	97	2,914	Sec. 18, Financial Administration Act
NATIONAL REVENUE—			
Customs and Excise.....	968	304,265	Sec. 18, Financial Administration Act
	62	141,618	Bankruptcy Act
	17	258,238	Vote 1a
Taxation.....	5,977	3,425,815	Sec. 18, Financial Administration Act
	1,801	1,515,958	Bankruptcy Act
	147	2,868,019	Vote 5a
	238	5,775,306	Vote 5b
POST OFFICE.....	116	2,030	Sec. 18, Financial Administration Act
PRIVY COUNCIL—			
Privy Council Office.....	1	45	Sec. 18, Financial Administration Act
Chief Electoral Officer.....	13	279	Sec. 18, Financial Administration Act
PUBLIC WORKS.....	120	19,405	Sec. 18, Financial Administration Act
SECRETARY OF STATE—			
Public Service Commission.....	11	167	Sec. 111, Deletions of Debts Regulations
SOLICITOR GENERAL			
Correctional Services.....	21	708	Sec. 18, Financial Administration Act
Royal Canadian Mounted Police.....	7	2,139	Sec. 18, Financial Administration Act
SUPPLY AND SERVICES			
Department.....	1	31,982	Vote 10b
Information Canada.....	191	3,940	Sec. 18, Financial Administration Act
TRANSPORT.....	478	21,903	Sec. 18, Financial Administration Act
TREASURY BOARD			
Department.....	3	471	Sec. 18, Financial Administration Act
National Research Council.....	71	615	Sec. 18, Financial Administration Act
VETERANS AFFAIRS.....	763	197,370	Sec. 18, Financial Administration Act
	7	43,460	Vote 5a
	1	18,654	Vote 25a
	7	41,903	Vote 5b
	2	16,771	Vote 25b
	1	440	Vote 117a (1963-64)
	2	238	Sec. 18, F. A. Act (July 1963)
	1	271	Sec. 18, F. A. Act (Nov. 1970)
	22,308	16,281,347	

SECTION 30

1971-1972 PUBLIC ACCOUNTS

Professional and Special Services

(with individual payments of \$2,000 or over)

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PROFESSIONAL AND SPECIAL SERVICES

(with individual payments of \$2,000 or over)

AGRICULTURE

ADMINISTRATION PROGRAM

AUDIT SERVICES \$33,000—Government of Canada—Department of Supply and Services Ottawa Ont \$33,000.

CLERICAL AND STENOGRAPHIC STAFF ASSISTANCE \$6,654—Office Overload Co Ltd Ottawa Ont \$6,654.

COMMISSIONAIRE SERVICES \$33,604—Canadian Corps of Commissioners Ottawa Ont \$20,885 and Hamilton Ont \$12,719.

DATA PROCESSING SERVICES \$733,692—Alphatext Systems Ltd Ottawa Ont \$21,230, Automation Centre of Canada Ltd Ottawa Ont \$6,017, Computel Systems Ltd Ottawa Ont \$161,979, Computer Sciences Canada Ltd Montreal Que \$36,268, Computer Sciences Canada Ltd Don Mills Ont \$2,077, Computer Services Bureau Ottawa Ont \$7,440, Consolidated Computer Ltd Halifax NS \$6,824, Dataline Systems Ltd Toronto Ont \$2,957, Datatron Processing and Systems Ltd Lethbridge Alta \$6,963, Government of Canada—Department of Environment Toronto Ont \$2,018, IBM Canada Ltd Toronto Ont \$17,642, MAI Canada Ltd Toronto Ont \$9,092, Maritime Computers Ltd Halifax NS \$7,983, Ottawa Key punch Services Ottawa Ont \$4,997, RCA Ltd Ste-Anne de Bellevue Que \$243,711, RCA Ltd Montreal Que \$136,041, SDI Associates Ltd Toronto Ont \$17,372, Sperry Rand Canada Ltd Mississauga Ont \$2,051, Université de Laval Quebec Que \$3,625, University of British Columbia Vancouver BC \$8,013, University of New Brunswick Fredericton NB \$3,065, University of Saskatchewan Saskatoon Sask \$26,327.

JANITORIAL AND RELATED SERVICES \$3,441—Guelph Cartage Guelph Ont \$3,441.

MANAGEMENT CONSULTANTS AND CONTRACT RESEARCH \$114,872—RK Bennett Ottawa Ont \$5,987, Michel Brosseau Montreal Que \$2,300, Peter Coulson Regina Sask \$2,784, W J Craddock Winnipeg Man \$4,069, Farm Credit Corporation Ottawa Ont \$6,724, Lewis A Fischer Montreal Que \$4,765, InfoResults Ltd Toronto Ont \$25,000, D L MacFarlane Montreal Que \$4,296, Denis McNeil Montreal Que \$2,568, Jean François Moreau Montreal Que \$2,200, The Public Press Ltd Winnipeg Man \$5,077, W A Rabe Regina Sask \$2,400, Barbara Stroh Camrose Alta \$3,999, Topecon Group Toronto Ont \$3,507, University of Alberta Edmonton Alta \$3,411, University of Saskatchewan Saskatoon Sask \$16,240, P Vandenberghe Montreal Que \$4,620, H Ward and Partners Woodstock Ont \$14,925.

MAPPING SERVICES \$4,899—Associated Engineering Services Ltd Regina Sask \$4,899.

PUBLIC RELATIONS SERVICES \$2,505—R F Gadsby Vancouver BC \$2,505.

TUITION FEES \$5,314—IBM Canada Ltd Toronto Ont \$3,025, University of Guelph Guelph Ont \$2,289.

VISUAL PROGRAMMING AND DESIGN SERVICES \$2,166—Pumpkin-Tree House, Dorking Listowel Ont \$2,166.

RESEARCH PROGRAM

ARTIFICIAL INSEMINATION SERVICES \$2,488—Eastern Breeders Inc Kemptville Ont \$2,488.

CATTLE REGISTRATION \$2,000—American Chianina Assoc Kansas City Missouri USA \$2,000.

CHICK SEXING \$4,160—J H Nishikihama Trenton Ont \$4,160.

COMMISSIONAIRE SERVICES \$155,376—Canadian Corps of Commissioners Ottawa Ont \$155,376.

DRAFTING SERVICES \$3,850—Pam Drafting Services Ottawa Ont \$3,850.

GARBAGE REMOVAL \$6,890—Cohen and Cohen Ottawa Ont \$6,890.

JANITOR SERVICES \$205,687—Ambassador Building Maintenance Ltd Windsor Ont \$23,745, Brandon City Janitorial Service Brandon Man \$5,992, Cleanse All Products Penticton B C \$3,525, Diamond Cleaning Service Brandon Man \$10,120, Franziska Wormsbecker Kamloops B C \$3,300, Heinz Serziska Saskatoon Sask \$30,000, Johnston Cleaners Ltd St John's Nfld \$4,830, Little Mermaid Cleaning Service Vancouver B C \$12,282, Lussier Window Cleaning St Jean Que \$6,000, Modern Building Cleaning Winnipeg Man \$31,956, Mrs Hilda Soron Saskatoon Sask \$14,500, Norfolk Maintenance Services Ltd Simcoe Ont \$4,752, Robert Barrow Ltd St Catharines Ont \$11,400, Sanitary Supplies of British Columbia Penticton B C \$10,116, Sanitation Cina Inc Quebec City Que \$9,660, Wallace Johnstone Fredericton N B \$17,725, Zippee Building Maintenance Chilliwack B C \$5,784.

LAUNDRY SERVICES \$6,166—Sunshine Uniform Supply Ottawa Ont \$6,166.

MAINTENANCE OF GROUNDS \$2,265—Davey Tree Experts Ottawa Ont \$2,265.

SCHOOL TEACHER'S SALARIES \$9,533—Mrs L Kroker Lethbridge Alta \$9,533.

SNOW REMOVAL \$9,440—Choctaw Construction Co Ltd Ottawa Ont \$9,440.

VETERINARY SERVICES \$10,196—E F Pallister Ottawa Ont \$3,660, Brookwood Veterinary Clinic Ottawa Ont \$6,536.

PRODUCTION AND MARKETING PROGRAM

COMMISSIONAIRE SERVICES \$14,682—Canadian Corps of Commissioners Ottawa Ont \$14,682.

CONSULTANT SERVICES \$12,731—C L Sibbald Agric-Business Ltd Calgary Alta \$12,731.

HOUSING FEED AND CARE OF BIRDS FOR BLOOD TYPING STUDIES \$7,532—Sterling McEwen North Gower Ont \$7,532.

SERVICES REQUIRED FOR THE GRASSLAND INCENTIVE PROGRAM \$367,727—Mike Aberle Seven Persons Alta \$3,005, Leonard K Anderson Radville Sask \$5,561, Lillian M Ast Regina Sask \$2,761, Catherine M Bardsley Regina Sask \$2,928, Norma Jean Barnes Regina Sask \$3,071, Raymond Julius Beres Melville Sask \$2,981, John J Bereska Brosseau Alta \$2,969, Sherry A Bernakevitch Regina Sask \$4,074, John Bogdanek Eaglesham Alta \$2,113, Marjorie A Brown Regina Sask \$5,340, Sharon Cochrane Regina Sask \$4,089, Robert Ian Cowles Regina Sask \$2,892, Gail Daborn Regina Sask \$3,065, Dianne C Dibble Regina Sask \$2,853, Norman Douglas Regina Sask \$2,239, Patricia Downie Regina Sask \$2,899, Norman I Dreger Woking Alta \$2,281, Mary K Dusterbeck Regina Sask \$2,970, Leslie Jean Fay Regina Sask \$4,152, Priscilla Gyorkos Medicine Hat Alta \$3,696, Lesley Wayne Harmatiuk Regina Sask \$3,110, Heather Anne Hebert Regina Sask \$3,003, George L Henrickson Regina Sask \$4,563, Brenda Louise Holmes Regina Sask \$3,955, Georgina F Hubbs Abernathy Sask \$4,850, Deborah Ann Hubic

AGRICULTURE—Concluded

Regina Sask \$2,824, Bruce Allan Kellin Strassbourg Sask \$3,162, Gary Patrick Klein Regina Sask \$3,327, Kenneth Konklin Regina Sask \$3,802, Louise Kovatch Regina Sask \$3,377, Edward Krowchenko Saskatoon Sask \$5,420, Margo Laatsch Regina Sask \$4,037, Margaret C Lamb Portage la Prairie Man \$4,158, Ronald K Larson Regina Sask \$4,842, Marjorie Laurie Regina Sask \$3,225, Naomi Marie Lee Regina Sask \$3,310, Darlene Ann Lewko Regina Sask \$3,607, Dianne E Loos Regina Sask \$2,936, John F Lorencz Manning Alta \$2,116, Shirley-Ann G Lowenberg Southey Sask \$2,948, Richard A McDonald Regina Sask \$4,101, Gerald Martin Eston Sask \$2,789, Kenneth A Martin Alhambra Alta \$2,072, Jacqueline M Meyer Regina Sask \$4,316, Sharon Mitchell Grande Prairie Alta \$2,539, Daniel George Mohan Plato Sask \$4,431, Michael Mohan Plato Sask \$2,965, Carmelle L Mondor Willow Bunch Sask \$3,181, Lucy Mary Oremba Esterhazy Sask \$3,050, Donna Ann Pardun Estevan Sask \$3,336, Walter Paszkowski Sexsmith Alta \$2,523, Katherine Patron Regina Sask \$4,129, Lorna Ingrid Pearce Regina Sask \$2,717, Janet E Pointer Regina Sask \$4,214, Rosemary Preete Regina Sask \$2,229, William M Reay Red Deer Alta \$3,203, Dianne Carol Reiten Regina Sask \$4,007, Paul F Schau Teepee Creek Alta \$4,064, Arline A Schick Regina Sask \$3,041, Linda J Schick Regina Sask \$4,140, Marjorie J Schulz Regina Sask \$2,898, Stephen Keith Selby Regina Sask \$3,269, Brenda Selinger Lajord Sask \$3,118, Barry J Sheferneck Regina Sask \$2,362, Angela K Singh Regina Sask \$3,185, Stanley W Squires Milestone Sask \$3,765, Judith R Staranchuk Regina Sask \$3,367, Barbara J Stewart Estevan Sask \$3,208, Johnnie J Stewart Rockglen Sask \$2,576, Andrew Sweeting Maryfield Sask \$2,623, Stephen P Tachit Hines Creek Alta \$2,396, Jean A Thomson Alameda Sask \$4,010, David N Towers Regina Sask \$5,025, Margaret Trueman Red Deer Alta \$4,026, Dianne Ulmer Regina Sask \$3,374, Barbara J Ursulescu Regina Sask \$2,696, Peter Vanjoff Regina Sask \$2,298, Philip Norman Walsh Regina Sask \$3,817, Walter Warshawski St Albert Alta \$2,157, Carl A Weisshaar Wilcox Sask \$2,154, Joyce Linda Wilde Regina Sask \$3,703, Betty M Wiles Ogema Sask \$3,634, Jeanette M Yates Moose Jaw Sask \$4,371, Theodore E Zahorski Regina Sask \$3,079.

SERVICES REQUIRED FOR THE WHEAT INVENTORY REDUCTION PROGRAM \$144,519—Charles E Albert Woking Alta \$2,096, Gerlinda Bartel Regina Sask \$2,798, Sandra J Bartlett Regina Sask \$4,793, Lois E Blish Regina Sask \$3,539, Beverly Anna Butz Regina Sask \$3,168, Stanley L Byrtus Athabaska Alta \$2,685, Eileen Mary Duke Humboldt Sask \$3,621, Cheryle M Ferguson Regina Sask \$3,944, Grant E Gilbertson Regina Sask \$3,168, Allan Robert Haase Wilkie Sask \$4,368, Dianne F Herasymuk Regina Sask \$4,270, Alice Hubbs Indian Head Sask \$2,060, Lynden Johnson Regina Sask \$2,469, John Kennedy Regina Sask \$2,271, Peter Paul Kubiak Regina Sask \$3,078, Therese Levesque Regina Sask \$3,306, Elizabeth Malach Regina Sask \$3,157, Bryan Marwalski Regina Sask \$2,915, Jean Meadows Pense Sask \$4,620, Edith C Moore Stornoway Sask \$4,079, Maxine E Murray Langenburg Sask \$3,550, Lynda J Pettigrew Regina Sask \$4,167, Beverly Anne Runyon Regina Sask \$3,661, Richard D Selinger Lajord Sask \$3,927, Lloyd Sereda Mundare Alta \$2,371, Janet E Stowe Govan Sask \$4,322, Hildegard I Tiefenback Regina Sask \$4,152, Barbara Anne Yates Moose Jaw Sask \$2,072, Rebecca L Zaron Regina Sask \$2,338.

STAFF ASSISTANCE \$6,250—Office Overload Co Ltd Ottawa Ont \$6,250.

HEALTH OF ANIMALS PROGRAM

BOARDING HOUSE OPERATIONS \$8,384—Mrs Maurice Boulanger Montmagny Que \$8,384.

CATTLE BACKTAGGING FOR BRUCELLOSIS CONTROL \$221,818—Alberta Livestock Co-op Ltd Calgary Alta \$2,922, George Brooks Lethbridge Alta \$6,224, Milko Cmoc Yorkton Sask \$2,361, Coopérative Fédérée de Québec Princeville Que \$3,483, Roy Cowie Medicine Hat Alta \$2,376, Encans D'Animaux de Québec Inc St Romuald d'Etchemin Que \$5,132, Encans de la Ferme Inc St Pie Que \$5,159, Hubert Fleury Montreal Que \$9,770, Fred Frank Brandon Man \$2,270, Ernest Frappier Montreal Que \$4,428, Gamble & Rogers Toronto Ont \$3,867, Laurent Habel Fortierville Que \$2,050, J C Hunter Langley B C \$2,708, Pat Joyce Winnipeg Man \$2,768, Kitchener Stock Yards Ltd Kitchener Ont \$6,844, Leo's Livestock Exchange Ltd Ottawa Ont \$2,384, Marché D'Animaux Talbot Inc Princeville Que \$4,154, R W McGuire Stonewall Man \$8,367, Newton & McConvey Ltd Toronto Ont \$3,350, Richey Fay & Armstrong Ltd Toronto Ont \$2,324, Saskatchewan Wheat Pool Talbotville Ont \$5,121, Jack W Short Spruce Home Sask \$5,194.

CLERICAL AND STENOGRAPHIC STAFF ASSISTANCE \$6,486—Manpower Business Services Ltd Ottawa Ont \$5,861.

JANITORIAL AND RELATED SERVICES \$10,762—Mount Allison University Sackville N B \$2,100, Norm Boyd Janitor Services Guelph Ont \$3,200.

LABORATORY TEST SERVICES \$32,929—The Animal Virus Research Institute Purbright Surrey England \$32,929.

LAUNDRY SERVICES \$183,428.

SERVICES IN CONNECTION WITH QUARANTINE AND IMPORTATION OF ANIMALS INTO CANADA \$217,273—Cofranimex Paris France \$147,697, L'Administration du Territoire Des Iles Saint Pierre et Miquelon \$69,576.

TECHNICIAN SERVICES FOR TAKING BLOOD SAMPLES \$82,982—J Block Borden Sask \$4,143, W Flynn Carlyle Sask \$2,126, B J Fritz Regina Sask \$7,714, Gilles Girard Fort Coulongue Que \$2,146, A Lepage Beben Sask \$2,494, J G Robinson Carberry Man \$3,202, Michael Selby Lloydminster Sask \$2,490, E C Story Boissevain Man \$2,321, L B Thiele Dauphin Man \$2,707, Robert Turner Regina Sask \$3,616, R Westhorpe Eddystone Man \$2,605.

VETERINARY SERVICES \$190,931—K G Allan Perth Ont \$2,072, Jean-Marie Barrett Sutton Que \$5,152, Roland Beauchemin Montreal Que \$9,282, Clement Beaulieu Cte Temiscouata Que \$3,024, Richard Berube Bellechasse Que \$3,136, B Chauinard Dorchester Que \$3,874, Paul Cusson St Madeleine Que \$4,228, D Dackstader Chesterville Ont \$6,986, H K Hallatz Elmira Ont \$2,380, W A Hughes Grimsby Ont \$2,016, H R Johnston Prescott Ont \$2,688, Jean-Luc Laberge St Hyacinthe Que \$2,576, W R Lawless Harrison Ont \$2,016, T J Lawson Carman Man \$3,276, R B Marjerrison Belleville Ont \$2,098, Wm Martin Drayton Ont \$2,632, Armand Methot Co Bagot Que \$2,688, G P Mullen Walkerton Ont \$2,517, Vlado Nachozel Baddeck N S \$4,844, Michel Noel Boucherville Que \$3,360, D E Pearson Roblin Man \$2,582, M Prychidka Winnipeg Man \$8,058, A Ricard Victoriaville Que \$2,912, J A G Roy Ste Foy Que \$5,571, J L Tardif St Cesaie Que \$3,192, M G Tetreault Marieville Que \$2,100, S Vanzwal Truro N S \$3,402, P A Wetman Truro N S \$7,336, W E Wigmore Vanderhoof B C \$3,444, B J Wingrove Guelph Ont \$3,220.

CANADIAN GRAIN COMMISSION PROGRAM

CONSULTANT SERVICES \$27,200—J L Freeman Winnipeg Man \$3,000, J J Harris Winnipeg Man \$24,200.

COMMUNICATIONS

Payments by services with individual payments of \$2,000 or over were:

CLEANING SERVICES BY CONTRACT \$79,113—Modern Building Cleaning (division of Dustbane Enterprises Ltd) Ottawa Ont \$2,388, Sanco Ltd Ottawa Ont \$71,131.

CLERICAL AND SECRETARIAL SERVICES \$24,120—DOT Personnel Services Ottawa Ont \$5,107, Miss Stacey Personnel Ottawa Ont \$4,997, Office Overload Co Ltd Ottawa Ont \$5,054, Office Overload Co Ltd Winnipeg Man \$3,204, TAS Personnel Pool Ottawa Ont \$4,025.

CONTRACT SERVICES \$2,540,736—Amos Construction Ltd Prince Albert Sask \$3,766, R Beaulieu Ottawa Ont \$11,382, Bell Canada—Northern Electric Research Ltd Ottawa Ont \$84,199, Bristol Aerospace (1968) Ltd Winnipeg Man \$67,519, Bruel and Kjaer Canada Ltd Dorval Que \$7,650, Digital Methods Ltd Ottawa Ont \$104,589, EDA Electronics Ltd Ottawa Ont \$2,781, Electronic Systems Personnel Ottawa Ont \$10,370, Fish and Paré Mechanical Contractors Ltd Ottawa Ont \$17,025, S Fleicing Montreal Que \$2,200, Hanson Tool and Die Ltd Ottawa Ont \$3,929, Helmer and Tutton Ottawa Ont \$74,284, Mlle Odile Henault Ottawa Ont \$4,493, Hughes Aircraft Co Culver City Cal USA \$78,396, The Industrial Research Institute Waterloo Ont \$4,324, David Leonard Montreal Que \$4,263, Ian Martin Associates Ltd Toronto Ont \$21,431, Prof Leonard McCready Ottawa Ont \$5,000, Prof B C McDonald Kingston Ont \$4,620, McRostie and Seto Ottawa Ont \$2,491, Operations Research Industries (ORI) Ottawa Ont \$39,003, Queen's University Kingston Ont \$4,798, RCA Montreal Que \$553,796, M Y Sauvageau Montreal Que \$2,100, I P Sharp Associates Ltd Toronto Ont \$3,600, S P A R Aerospace Products Ltd Toronto Ont \$945,393, Systems Concepts Group Ltd Ottawa Ont \$11,620, R W Tritt Ottawa Ont \$3,023, University of Saskatchewan Saskatoon Sask \$359,452.

DATA PROCESSING \$345,045—Alphatext Systems Ltd Ottawa Ont \$16,880, Computel Systems Ltd Ottawa Ont \$11,420, Com-Share (Canada) Ltd Rexdale Ont \$2,289, Datalink Ltd Ottawa Ont \$2,738, Government of Canada—Computer Services Bureau Ottawa Ont \$31,852, Department of Transport Ottawa Ont \$34,355, I B M Canada Ltd Don Mills Ont \$21,501 and Ottawa Ont \$83,794, Office Overload Co Ltd Ottawa Ont \$3,704, Softwarehouse Ltd Ottawa Ont \$66,941, S P I R S Business Computer Systems Ltd Ottawa Ont \$24,000 Systems Dimensions Ltd Ottawa Ont \$24,409.

ENGINEERING SERVICES \$51,491—Helmer and Tutton Ottawa Ont \$21,253.

HEALTH AND WELFARE SERVICES \$7,154—Government of Canada—Department of National Health and Welfare Ottawa Ont \$7,154.

LEGAL SERVICES \$34,825—Government of Canada—Department of Justice Ottawa Ont \$21,660, Warren Black Ottawa Ont \$11,692.

MANAGEMENT CONSULTING SERVICES \$837,898—A S Adams Beaconsfield Que \$16,811, A G T Data Systems Ltd Toronto Ont \$2,000, The Arctic Institute of North America Montreal Que \$5,000, Dr H Von Baeyer Ottawa Ont \$31,250, R J Bambrick Nashwaaksis N B \$22,907, Belanger Chabot Robert Angers et Associés Montreal Que \$5,545, Bell Canada Ottawa Ont \$2,781, Bell Canada-Northern Electric Research Ltd Ottawa Ont \$11,526, Arnold W Brown Canuck Survey Systems Ltd Calgary Alta \$3,500, H Brune Brassard Que \$23,217, R J Campbell Ottawa Ont \$4,744, Carleton Opinion Research Services Ltd Ottawa Ont \$20,332, W O Chamberlain Ottawa Ont \$6,198, G Clubb Ottawa Ont \$5,397, Consumers Association of Canada Ottawa

Ont \$16,030, T Croil Toronto Ont \$20,419, G K Davidson Ottawa Ont \$14,170, Pierre Denault Montreal Que \$2,760, M W Dickinson Ottawa Ont \$4,805, Display and Decision Systems Ltd Toronto Ont \$2,500, Claude X Fabien Montreal Que \$5,776, Farinson Electric Co Dorval Que \$5,000, W Fenton Ottawa Ont \$31,698, Prof G Forsyth London Ont \$12,654, J A Fortin St Foy Que \$13,518, F Friedman Beaconsfield Que \$22,990, M Fruitman Downsview Ont \$16,493, Miss P Fry Toronto Ont \$2,220, Charles F Gagnon Inc Montreal Que \$2,000, H S Gellman Toronto Ont \$4,645, Prof C C Gotlieb Toronto Ont \$7,967, Peter S Grant Toronto Ont \$20,715, Jacques de Guise St Foy Que \$13,050, H F Hannay Ottawa Ont \$5,600, Hickling-Johnston Ltd Toronto Ont \$28,270, R N B H Howard Kitchener Ont \$3,062, Miss H Hudson Ottawa Ont \$5,225, D Hughes Thunder Bay Ont \$6,750, Prof J N P Hume Toronto Ont \$4,000, E Kangas Ottawa Ont \$22,600, Kates Peat Marwick and Co Toronto Ont \$5,000, C Kearns Ottawa Ont \$3,085, Miss C D Kirsh Toronto Ont \$6,914, D J Kirsh Toronto Ont \$2,520, L E Lanning Ottawa Ont \$14,904, Dr Philip A Lapp Toronto Ont \$3,950, A G Lester Montreal Que \$2,000, S C McPherson Ottawa Ont \$2,310, Dr J C Madden Ottawa Ont \$20,854, A Maisonneuve Saint-Basile-le-Grand Que \$25,559, Dr A E Mau Toronto Ont \$4,025, Drs C Maule and I Litvak Ottawa Ont \$2,250, G G F May Ottawa Ont \$5,262, V C McCabe Burlington Ont \$15,190, D A Mersich Ottawa Ont \$2,538, W David Moynagh London Ont \$3,840, S F Murby Toronto Ont \$7,601, R O'Reilly Ottawa Ont \$11,289, Miss D Pace Thunder Bay Ont \$2,192, P S Ross and Partners Ottawa Ont \$31,229, Samson Belair Riddell and Stead Inc Montreal Que \$3,000, W A C Schultz Ottawa Ont \$4,000, John Sharp Winnipeg Man \$4,725, The Social Survey Research Centre Toronto Ont \$8,000, Sores Inc Montreal Que \$8,344, R J Spence Hamilton Ont \$8,995, J Stoddart Toronto Ont \$9,300, Gordon Stuart London Ont \$2,560, Dr James R Taylor Montreal Que \$4,500, R Taylor Dollard-des-Ormeaux Que \$21,536, Dr D H Thain London Ont \$7,200, Topping Electronics Ltd Scarborough Ont \$7,621, K Toth Ottawa Ont \$2,000, T-Scan Ltd Scarborough Ont \$4,375, University of Montreal Montreal Que \$3,000, University of Saskatchewan Saskatoon Sask \$5,000, The University of Western Ontario London Ont \$14,982, Dr R van Eyk Ottawa Ont \$12,588, Miss C Watters London Ont \$3,200, R Whittall Beaurepaire Que \$4,985, Miss J M Wright Ottawa Ont \$16,020.

OPERATION AND MAINTENANCE OF FACILITIES \$350,669—Computing Devices of Canada Ltd Ottawa Ont \$195,235, Philco-Ford of Canada Ltd Don Mills Ont \$155,434.

PHOTO REPRODUCTION SERVICES \$99,260—Government of Canada—Canadian Government Printing Bureau Hull Que \$95,266 and Department of Supply and Services Ottawa Ont \$3,994.

PROTECTION SERVICES \$54,084—Canadian Corps of Commissioners Ottawa Ont \$39,280, Prince Albert Sask \$2,467 and Saskatoon Sask \$12,316.

RESEARCH CONTRACTS \$2,099,174—Acres Intertel Ltd Ottawa Ont \$3,200, Aerospace Engineering and Research Consultants Ltd Concord Ont \$6,054, Alberta Government Telephones Edmonton Alta \$15,791, Claude Autin Quebec Que \$3,333, Bell Canada—Northern Electric Research Ltd Ottawa Ont \$66,466, Bristol Aerospace (1968) Ltd Winnipeg Man \$27,519, Canadian General Electric Co Ltd Ottawa Ont \$3,064, Canadian General Electric Co Ltd Toronto Ont \$16,818, Canadian Pacific Railway Co Montreal Que \$5,007, Carleton University Ottawa Ont \$46,953, Computing Devices of Canada Ottawa Ont \$32,400, Dr A J Dakin Toronto Ont \$4,126, The Institute for the Future Middletown Conn U S A \$40,000, Laurentian University Sudbury Ont \$5,000, MacDonald Dettwiler and Associates Vancouver B C \$6,171, Tadek Matuszewski Montreal Que \$3,334, V C McCabe Burlington Ont \$2,049, McGill University Montreal Que \$41,835,

COMMUNICATIONS—Concluded

Edmund Newhall Associates Ltd Rexdale Ont \$14,890, Northern Electric Co Ltd Montreal Que \$11,453, Queen's University Kingston Ont \$10,792, R C A Ltd Montreal Que \$648,800, Ryerson Applied Research Ltd Toronto Ont \$14,100, W A C Schultz Ottawa Ont \$3,150, Sores Inc Montreal Que \$36,092, S P A R Aerospace Products Ltd Toronto Ont \$755,927, The University of Alberta Edmonton Alta \$12,822, The University of British Columbia Vancouver B C \$9,000, Université Laval Quebec Que \$27,200, University of Toronto Toronto Ont \$80,263, University of Waterloo Waterloo Ont \$7,230, University of Western Ontario London Ont \$7,582.

SCIENTIFIC SERVICES \$113,450—Government of Canada—Department of National Defence Defence Research Board Ottawa Ont \$110,000, University of Ottawa Ottawa Ont \$2,400.

TRAINING AND EDUCATIONAL SERVICES \$109,252—The Berlitz School of Languages Ottawa Ont \$8,252, Le Centre d'Organisation Scientifique de L'Entreprise Montreal Que \$2,754, Nicola Fantacci Ottawa Ont \$5,544, Interprovincial Music System of Canada Ltd Hull Que \$7,042, Prof L Kleinrock Los Angeles Cal U S A \$3,858, Mlle J Lebel Hull Que \$2,718, Massachusetts Institute of Technology Centre for Advanced English Study Cambridge Mass U S A \$2,550, Government of Canada—Public Service Commission of Canada Ottawa Ont \$26,590, Mme C Trent Ottawa Ont \$2,632, The University of Alberta Edmonton Alta \$2,116.

OTHER SERVICES \$191,465—Acres Intertel Ltd Ottawa Ont \$2,045, Bell Canada—Northern Electric Research Ottawa Ont \$8,722, Dr L D Braun Ottawa Ont \$16,612, Ronald Buckingham Ottawa Ont \$11,781, Dr M J Burke Ottawa Ont \$3,500, A D Challoner Ottawa Ont \$9,575, Dr E St Clair Gantz White Plains Cal U S A \$12,505, J B Ingram-Cotton West Montrose Ont \$14,043, Dr T Johnston Ottawa Ont \$3,000, Neil MacGregor Ottawa Ont \$19,421, Mail-O-Matic Printing Ottawa Ont \$7,682, Frank S Maxwell Ottawa Ont \$10,446, G K Oman Islington Ont \$2,250, Carl C Osgood Cranbury N J USA \$10,617, R T Pfeiffer Wakefield Que \$11,715, W F Payne Toronto Ont \$13,932, Lionel Poirier St Lambert de Levis Que \$4,000, John Powell Ottawa Ont \$10,783.

MISCELLANEOUS \$19,536.

CONSUMER AND CORPORATE AFFAIRS

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION AND INFORMATION SERVICES

COMPUTER AND DATA PROCESSING SERVICES \$6,410—Government of Canada—Computer Services Bureau Ottawa Ont \$5,041.

CONSULTANT SERVICES \$98,019—Hopkins Hedlin Limited Toronto Ont \$94,019, H Pitch Toronto Ont \$4,000.

COURSES, SEMINARS AND TUITION FEES \$15,659.

LEGAL SERVICES \$7,656—J Bell Ottawa Ont \$7,656.

PROTECTION SERVICES \$19,269—Canadian Corps of Commissionaires Ottawa Ont \$19,269.

PUBLIC RELATIONS SERVICES \$6,377—S D Phillips Ottawa Ont \$3,080, R Prescott Ottawa Ont \$3,297.

SECRETARIAL AND OFFICE SERVICES \$31,817—P Manning Ottawa Ont \$9,500, Office Overload Co Ltd Ottawa Ont \$10,940, TAS Personnel Pool Ottawa Ont \$7,289.

MISCELLANEOUS SERVICES \$14,746.

CONSUMER AFFAIRS

ACCOUNTING SERVICES \$19,141—Government of Canada—Department of Supply and Services Ottawa Ont \$19,000.

CONSULTANT SERVICES \$91,040—R D Bennett Ottawa Ont \$16,400, D Bond Ottawa Ont \$2,400, Bureau of Management Consultants Ottawa Ont \$2,075, Government of Canada—Department of Supply and Services Ottawa Ont \$56,926, W Eberle London, Ont \$2,500, W A Keindel Gatineau Que \$3,385, R Rotenberg Montreal Que \$5,000, M J Trebilcock Montreal Que \$3,750.

COURSES, SEMINARS AND TUITION FEES \$18,644.

LEGAL SERVICES \$14,016—Burke Robertson Urie Butler Weller and Chadwick Ottawa Ont \$3,531, C F Whelly Saint John N B \$3,420.

HONORARIUMS \$10,000—H Buchwald Winnipeg Man \$10,000.

PROTECTION SERVICES \$15,977—Canadian Corps of Commissionaires Ottawa Ont \$15,977.

RESEARCH SERVICES \$44,241—D Dawson Hamilton Ont \$2,000, P Huber Halifax N S \$2,000, R M A Loynes Winnipeg Man \$4,250, J McManus, Ottawa Ont \$2,000, J Palmer London Ont \$2,000, J Resenthaler Edmonton Alta \$2,000, W Stanbury Vancouver B C \$2,000.

SECRETARIAL AND OFFICE SERVICES \$16,876—Office Overload Co Ltd Ottawa Ont \$6,054, TAS Personnel Pool Ottawa Ont \$7,751.

MISCELLANEOUS SERVICES \$15,318.

CORPORATE AFFAIRS

ACCOUNTING SERVICES \$60,940—Clarkson Gordon and Company Montreal Que \$3,000, Government of Canada—Department of Supply and Services Ottawa Ont \$51,933.

CONSULTANT SERVICES \$79,537—R J Bertrand Montreal Que \$6,755, Government of Canada—Department of Supply and Services Ottawa Ont \$28,498, B Hough Ottawa Ont \$2,254, G Kaiser Kingston Ont \$2,703, H Lilles London England \$2,757, D Magnuson, Kingston Ont \$3,151, Osler Hoskin and Harcourt Toronto Ont \$12,640, Samson Bélair Riddell and Stead Incorporated Montreal Que \$10,598, Shulman Tupper Jonsson Laxton Page Short and Dickerson Vancouver B C \$7,324, H Walter Ottawa Ont \$3,000.

COURSES, SEMINARS AND TUITION FEES \$25,003.

COURT REPORTERS \$10,195—Nethercut and Company Limited Toronto Ont \$10,195.

LEGAL SERVICES \$68,708—P Carignan Montreal Que \$9,355, H J Cleland Toronto Ont \$3,900, J D Honsberger Toronto Ont \$14,253.

MICROFILM PROCESSING \$26,175—Government of Canada—Public Archives Ottawa Ont \$24,492.

RESEARCH AND INVESTIGATION SERVICES \$35,246—W F Barnicke Ottawa Ont \$18,000, D E Kidd Aylmer Que \$4,317, R Le Hir Montreal Que \$3,249, P F Rhoades Ottawa Ont \$6,159, J G Robertson Ottawa Ont \$3,205, University of Ottawa Ottawa Ont \$4,950, Vancouver Community Legal Assistance Society Vancouver B C \$3,500.

SECRETARIAL AND OFFICE SERVICES \$23,022—Miss Stacey Personnel Ottawa Ont \$5,939, Office Overload Co Ltd Ottawa Ont \$12,728,

MISCELLANEOUS SERVICES \$5,627.

CONSUMER AND CORPORATE AFFAIRS—*Concluded***COMBINES INVESTIGATION**

CONSULTING SERVICES \$24,200—Government of Canada—Department of Supply and Services Ottawa Ont \$10,925, F Roseman Edmonton Alta \$2,473, University of Toronto Toronto Ont \$4,625.

COURSES AND TUITION FEES \$3,388.

COURT REPORTERS \$13,673—Nethercut and Company Limited Toronto Ont \$10,110.

LEGAL SERVICES \$100,075—R B Cochrane Fredericton N B \$3,564, B M Deschenes Montreal Que \$10,384, S Hogg Toronto Ont \$7,660, W L Hoyt Fredericton N B \$35,006, P J McCaffery Calgary Alta \$17,732, A J Roy Vanier Ont \$4,727.

RESEARCH AND INVESTIGATION SERVICES \$26,361—K W Anders Gatineau Que \$7,500, J G Buchanan Ottawa Ont \$5,642, E P Fine Montreal Que \$2,023, P Gorecki Ottawa Ont \$4,116, J C Liu Vestal N Y U S A \$6,118.

MISCELLANEOUS SERVICES \$24,697.

Prices and Incomes Commission

COMPUTER AND DATA PROCESSING SERVICES \$157,816—Computer Systems Limited Ottawa Ont \$144,759, Government of Canada—Computer Services Bureau, Ottawa Ont \$2,434 and Statistics Canada Ottawa Ont \$4,593.

CONSULTANT SERVICES \$5,949—Government of Canada—Department of Supply and Services Ottawa Ont \$5,949.

PUBLIC RELATIONS \$3,971—M Cleroux Ottawa Ont \$2,261.

RESEARCH AND INVESTIGATION SERVICES \$148,879—M Angrignon Ottawa Ont \$5,055, G Cameron London Ont \$2,168, J G Cragg Vancouver B C \$9,750, Government of Canada—Department of Supply and Services Ottawa Ont \$13,249, D F Gordon London Ont \$7,918, M J Gordon Toronto Ont \$2,805, T Gow Toronto Ont \$3,300, J Gridale Verdun Que \$18,127, Helyar Vermuelen Rae and Mauchan Limited Toronto Ont \$4,683, D Hoyer Toronto Ont \$7,753, R Kerton Waterloo Ont \$7,418, R M A Loyns Winnipeg Man \$2,475, O W Main Toronto Ont \$17,653, McDonald Currie and Company Toronto Ont \$6,900, D McFetridge London Ont \$3,300, A Perreault Ottawa Ont \$2,089, L Taylor Ann Arbor Michigan U S A \$2,500, Towers Perrin Forster and Crosby (Canada) Limited Toronto Ont \$2,749, University of Toronto Toronto Ont \$4,500, C Wiseman Ottawa Ont \$2,056, B Young Ottawa Ont \$3,112.

SECRETARIAL AND OFFICE SERVICES \$24,432—TAS Personnel Pool Ottawa Ont \$24,403.

TRANSLATION SERVICES \$17,960—House of Translation Ottawa Ont \$11,422, Mhun and Associés Ltée Montreal Que \$5,037.

MISCELLANEOUS SERVICES \$38,662.

ENERGY, MINES AND RESOURCES**ADMINISTRATION**

Payments by services with individual payments of \$2,000 or over were:

SCIENTIFIC AND TECHNICAL SERVICES—Computer Sciences Canada Ltd Montreal Que \$4,970, Softwarehouse Ltd Ottawa Ont \$8,975.

OTHER SERVICES—Carleton Opinion Services Ltd Ottawa Ont \$2,450, Computel Systems Ltd Ottawa Ont \$156,629, Computer Services Bureau Ottawa Ont \$50,377, A Edmonds Toronto Ont \$2,500, Systems Dimensions Ltd Ottawa Ont \$376,471.

MINERALS, ENERGY AND RESOURCES PROGRAM

ENGINEERING SERVICES—H G Acres Ltd Toronto Ont \$2,942, K J Deyell Toronto Ont \$2,005, G Donaldson Boston Mass U S A \$7,474, Ecole Polytechnique Montreal Que \$4,800, Fiscal and Financial Consultants Ltd Toronto Ont \$38,195, Gleeson & Associates Ottawa Ont \$19,500, Government of the Province of Alberta Edmonton Alta \$2,593, Arthur D Little of Canada Ltd Toronto Ont \$74,780, I H McArthur Boston Mass U S A \$3,069, P M Nedham Toronto Ont \$2,112, David Rogers Ltd Ottawa Ont \$11,698, Stevenson Raines Barrett Hutton Seton & Partners Calgary Alta \$52,883, K F Tupper Ilderton Ont \$5,000.

SCIENTIFIC AND TECHNICAL SERVICES—Acres Western Ltd Vancouver B C \$4,900, Aquaitance Co of Canada Ltd Calgary Alta \$100,000, Bondar-Clegg & Co Ottawa Ont \$2,075, Canadian Aero Services Ltd Ottawa Ont \$9,038, Carvavel Explorations Ltd Calgary Alta \$54,180, Catalina Exploration & Development Ltd Calgary Alta \$27,190, Dr Cheung Calgary Alta \$2,000, Computing Devices of Canada Ltd Ottawa Ont \$7,500, Data Plotting Services Ltd Don Mills Ont \$7,854, Foster Economic Consultants Ltd Calgary Alta \$7,000, Geophysics Ltd Herts England \$22,534, Geoterrex Ltd Ottawa Ont \$110,595, Geoterrex Lockwood—Survair Ottawa Ont \$367,690, Lockwood Consultants Ltd Toronto Ont \$5,944, Lockwood Surveys Corp Ltd Toronto Ont \$16,610, Memorial University St John's Nfld \$4,500, G Mursky Milwaukee Wis U S A \$3,500, Personal Plane Services Ottawa Ont \$4,625, Province of Quebec Quebec City Que \$215,100, D Quirin Toronto Ont \$3,500, Raytheon Co Boston Mass U S A \$49,712, Royal Ontario Museum Toronto Ont \$3,000, Seigel Associated Ltd Concord Ont \$3,140, Spartan Aero Limited Ottawa Ont \$115,723, Spartan Air Services Ltd Ottawa Ont \$466,312, Standard Aero Engine Ltd Winnipeg Man \$9,119, University of British Columbia Vancouver B C \$2,530, University of Toronto Toronto Ont \$8,000, W R Waters Toronto Ont \$5,000.

EARTH SCIENCES PROGRAM

ENGINEERING SERVICES—Acres Consulting Services Ltd Niagara Falls Ont \$22,457, Atlantic Richfield Canada Ltd Calgary Alta \$3,092, Bradley Bros Ltd Noranda Que \$171,697, Computing Devices of Canada Ltd Ottawa Ont \$137,613, Derry Michener & Booth Toronto Ont \$7,500, Dominion Soil Investigation Ltd Scarborough Ont \$19,539, J D Donald & Co Ltd Scarborough Ont \$33,540, Elf Oil Exploration & Production Canada Ltd Calgary Alta \$3,000, Golder Associates Cooksville (Toronto) Ont \$33,921, Ground Engineering Ltd Regina Sask \$12,586, Heath & Sherwood Drilling Ltd Kirkland Ont \$27,721, Hydrology Consultants Ltd Mississauga Ont \$65,557, Les Laboratoires Ville Marie Inc Laval Que \$30,440, J A Leslie Halifax N S \$22,554, Material Testing Laboratories Calgary Alta \$9,305, Midwest Drilling Winnipeg Man \$4,935, Nolan White & Associates Ltd St John's Nfld \$6,739, Personal Plane Services Ltd Ottawa Ont \$27,260, Racey MacCollum & Bluteau Ltd Montreal Que \$9,013, Reid Crowther & Partners Ltd Winnipeg Man \$36,907, Terra-Scan Limited Concord Ont \$31,438, Thurber Consultants Ltd Victoria B C \$4,932, Tremblay Heroux & Associates Ltd Shawinigan Que \$8,230, J C Vézeau & Associates Ltd Montreal Que \$61,768, William Trow & Associates Ltd Weston Ont \$6,561, Wardair Canada Ltd Yellowknife N W T \$36,255, Warnock Hersey Intl Ltd Montreal Que \$10,039, Warnock Hersey Intl Ltd Dartmouth N S \$28,442.

SCIENTIFIC AND TECHNICAL SERVICES—Aass H Aero Eng Ltd Ottawa Ont \$4,719, Barringer Research Rexdale Ont \$12,776, J R Belanger Ottawa Ont \$2,800, Bondar-Clegg & Co Ottawa Ont \$3,056, Carleton University Faculty of Engineering Ottawa Ont \$17,800, Computing Devices of Canada Ottawa Ont \$12,429, L Dredge Montreal Que \$4,000, Forrester Consulting Group Inc

ENERGY, MINES AND RESOURCES—Concluded

Cambridge Mass U S A \$6,000, S A Gordon St. Lambert Que \$20,425, Governors of the University of Toronto Toronto Ont \$111,752, A F Gregory Ottawa Ont \$13,650, E J Krakiwsky Fredericton N B \$2,000, P J Kurfurst Ottawa Ont \$2,500, P A Lapp Thornhill, Ont \$29,725, J G Linders Waterloo Ont \$3,200, McGill University Montreal Que \$29,836, McMaster University Hamilton Ont \$9,665, Meridan Aviation Calgary Alta \$22,068, National Geophysical Data Center Asheville N C U S A \$2,000, Panarctic Oils Ltd Calgary Alta \$3,660, C V Parker Ottawa Ont \$4,600, R C A Ltd Montreal Que \$25,295, J L Robinson Vancouver B C \$2,150, Spar Aerospace Products Ltd Toronto Ont \$14,478, W M Strome Ottawa Ont \$19,241, Systems Engineering Ltd Baden Ont \$11,710, University of Saskatchewan Saskatoon Sask \$5,000, Worldwide Natural Resources Management Co Ltd Montreal Que \$20,033, York University Downsview Ont \$55,608.

OTHER SERVICES—Lockwood Survey Corp Toronto Ont \$8,340, Spartan Aero Ltd Ottawa Ont \$48,159, University of Stuttgart West Germany \$34,000.

Atomic Energy Control Board

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$4,300—Government of Canada Department of Supply and Services Ottawa Ont \$4,300.

CONSULTING SERVICES \$8,000—Dilworth Secord Meagher and Associates Toronto Ont \$8,000.

MISCELLANEOUS SERVICES—\$4,120.

National Energy Board

Payments by services with individual payments of \$2,000 or over were:

SCIENTIFIC AND TECHNICAL SERVICES \$155,316—Soloway Wright Houston Ottawa Ont \$70,340, Gillian Adams Ottawa Ont \$2,113, Vincent Moran Oil Springs Ont \$9,999, Thorne Gunn Helliwell & Christenson Vancouver B C \$30,506, Deloitte Haskins & Sells Toronto Ont \$31,030, Sievwright & Associates Toronto Ont \$8,988, Bureau of Management Consulting Ottawa Ont \$2,340.

ENGINEERING AND INSPECTION SERVICES \$2,366—Government of Canada Department of Consumer and Corporate Affairs Ottawa Ont \$2,366.

PROTECTION SERVICES \$13,268—Canadian Corps of Commissioners Ottawa Ont \$13,268.

COURT REPORTERS \$3,521—Robert Young Oakville Ontario \$3,521.

ENVIRONMENT

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ACCOUNTING SERVICES \$43,300—L E Jones Ottawa Ont \$2,850.

LEGAL SERVICES \$44.

ENGINEERING SERVICES \$11,342—Government of Canada—Department of Public Works Ottawa Ont \$4,903, Rene Richard Hull Que \$3,421.

HEALTH AND WELFARE SERVICES \$8,182—Government of Canada—Department of National Health and Welfare Ottawa Ont \$8,182.

OTHER SERVICES \$196,309—Computel Systems Ltd Ottawa Ont \$77,955, Datacap Ltd Ottawa Ont \$2,309, EDP Industries Ltd Don Mills Ont \$2,300, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$10,933 and National Film Board Montreal Que \$247,326, Systems Dimensions Ltd Ottawa Ont \$25,739.

OTHER BUSINESS SERVICES \$82,891—Bilingual Personnel Hull Que \$14,921, Canadian Design Service Co Ltd Montreal Que \$4,718, Manpower Business Services Co Ltd Ottawa Ont \$3,665, Office Overload Company Ltd Ottawa Ont \$29,915, Stacey Personnel Ltd Ottawa Ont \$3,280.

PROTECTION SERVICES \$21,839—Canadian Corps of Commissioners Ottawa Ont \$19,857.

SCIENTIFIC SERVICES \$204,344—EAC Amy Ottawa Ont \$4,009, Bell Northern Research Ltd Ottawa Ont \$9,440, K L Cameron Ottawa Ont \$2,285, J S Cram Ottawa Ont \$10,407, Frank Duggan Islington Ont \$9,140, J D Forsyth Kingston Ont \$19,887, E W Henselwood Ottawa Ont \$8,146, C F Johns Ottawa Ont \$3,240, H Murray Shantz Ottawa Ont \$19,035, University of British Columbia Vancouver B C \$15,000, Adele Upteh Ottawa Ont \$6,463, The Canadian Consulting Group Toronto Ont \$50,156, Maurice Watier Quebec Ltée Montreal Que \$13,437.

TRAINING AND EDUCATION SERVICES \$19,187—Government of Canada—Public Service Commission Ottawa Ont \$5,055.

ENVIRONMENTAL QUALITY PROGRAM

ACCOUNTING SERVICES \$34,543—T W Beals Consultants Ltd Montreal Que \$17,705.

LEGAL SERVICES \$3,205.

HEALTH AND WELFARE SERVICES \$7,008—Government of Canada—Department of National Health and Welfare Ottawa Ont \$3,000.

TRAINING AND EDUCATION SERVICES \$181,846—Government of Canada—Public Service Commission Ottawa Ont \$13,405, University of Guelph Guelph Ont \$2,400, Gilbert Winham Burlington Ont \$3,000.

PROTECTION SERVICES \$244,131—Canadian Corps of Commissioners Ottawa Ont \$160,290, Government of Canada—Department of Energy, Mines and Resources Ottawa Ont \$3,840 and Department of Transport Ottawa Ont \$12,000.

SCIENTIFIC SERVICES \$2,912,563—H G Acres Niagara Falls Ont \$70,318, Air Photo Analysis Associates Toronto Ont \$2,666, Alcor Instruments Ltd Calgary Alta \$2,340, Applied Synergetics Centre Inc Waltham Mass USA \$3,945, Arctic Institute of North America Montreal Que \$5,000, Barringer Research Ltd Rexdale Ont \$6,624, B C Research Ltd Vancouver B C \$224,359, J Alex Bell Rutland B C \$4,200, Bio Research Laboratories Ltd Pointe Claire Que \$51,712, CIP Research Ltd Hawkesbury Ont \$80,412, Calgary University Calgary Alta \$3,500, Canadian Aero Service Ltd Ottawa Ont \$4,340, Canadian Paraplegu Association Halifax N S \$3,860, Canatraco Ltd Montreal Que \$46,356, Carleton University Ottawa Ont \$5,251, Donald Carter Ottawa Ont \$2,232, Centreau Water Research Quebec Que \$8,000, Cecilia Chong Ottawa Ont \$2,064, Maxwell Cohen Westmount Que \$10,405, D M Connor Development Ottawa Ont \$19,725, Cryslar and Lathem Willowdale Ont \$5,802, Ecological Research Ltd Toronto Ont \$2,000, EDA Electronics Ltd Ottawa Ont \$13,699, Environmental Research Ltd Ottawa Ont \$3,000, Ernst and Ernst Montreal Que \$16,279, Paul D Fenwick Ottawa Ont \$3,990, Brian Fleming Ottawa Ont \$2,871, A F Foster Montreal Que \$3,010, Elizabeth Frebold Ottawa Ont \$2,400, Lee A Gosslin Truro N S \$4,200, Government of Canada—National Film Board Montreal Que \$5,172 and Department of Transport Ottawa Ont \$7,000, J F R Gower Victoria B C \$8,800, Walter Gray Toronto Ont \$3,922, Grunwell Associates Clarkson Ont \$15,000, Guildline Instruments Ltd Smith's Falls Ont \$2,952,

ENVIRONMENT—Continued

R W Hamilton Calgary Alta \$4,260, John M. Henderson Ottawa Ont \$21,114, R E Jackson Ottawa Ont \$4,500, J and E Associates Dundas Ont \$5,000, Dougals M Johnston Toronto Ont \$3,846, Frank Kemmerle Sherbrooke Que \$2,217, J E Kraemer Ottawa Ont \$5,679, Leon Laitman Ottawa Ont \$13,170, Lakehead University Thunder Bay Ont \$17,544, Laurentian Institute Quebec Que \$35,674, Alice C M Licu Burlington Ont \$2,000, H A Lovell Ottawa Ont \$3,150, Angus MacIntyre Rothesay N B \$5,985, MacLaren Atlantic Ltd Moncton N B \$7,890, Major Resource Planning Ltd Calgary Alta \$49,716, R W Martin Calgary Alta \$7,500, J S Marshall Montreal Que \$69,895, McGill University Montreal Que \$5,260, J F McLaren Ltd Windsor Ont \$3,684, McMaster University Hamilton Ont \$12,330, J D Mollard and Associates Regina Sask \$24,700, Montreal Engineering Ltd Montreal Que \$50,508, K L Murphy Hamilton Ont \$3,995, Nova Scotia Forest Industries Ltd Port Hawkesbury N S \$60,260, Ontario Research Foundation Sheridan Park Ont \$73,478, D Paskovish Ottawa Ont \$5,125, Howard Paish and Associates Vancouver B C \$11,965, T M Patterson Ottawa Ont \$10,625, Patricia Roberts—Pichette Ottawa Ont \$3,000, J Pearl Construction Co Ltd Burnaby B C \$2,389, Perkin-Elmer Montreal Que \$3,600, D J C Phillipson Ottawa Ont \$3,740, Pulp and Paper Research Institute Pointe Claire Que \$201,993, Queens University Kingston Ont \$2,310, Research Council of Alberta Edmonton Alta \$8,011, Scentrex Ltd Concord Ont \$2,752, Scott Films Ltd Ottawa Ont \$11,102, J Shal Ottawa Ont \$3,600, M Shewchuk Ottawa Ont \$4,992, S Solomon Toronto Ont \$9,550, Sterling Institute Waltham Mass USA \$10,636, Systems Research Group \$61,980, Trotter and Morton Calgary Alta \$2,508, T E Waterloo Ont \$2,700, University of British Columbia Vancouver B C \$19,107, University of Guelph Guelph Ont \$3,500, University of Manitoba Winnipeg Man \$13,750, University of Moncton Moncton N B \$12,058, University of New Brunswick Fredericton N B \$3,585, University of Toronto Toronto Ont \$40,807, University of Victoria Victoria B C \$3,000, University of Western Ontario London Ont \$14,255.

ENGINEERING SERVICES \$1,070,880—Acres Consulting Ltd Niagara Falls Ont \$79,000, Acres Western Ltd Vancouver B C \$2,450, H G Acres Niagara Falls Ont \$22,822, T W Beck Consultants Vancouver B C \$25,728, Bedford Electric Halifax N S \$3,100, Canadian Connors Ltd Burlington Ont \$58,100, Canadian Plant and Process Engineering Ltd Halifax N S \$57,500, Case Existological Laboratories Ltd Victoria B C \$4,800, Walter Chappell Moncton N B \$3,233, W T Chatham Associates Hamilton Ont \$11,696, Coldstream Products Ltd Winnipeg Man \$8,602, Colt Industries Ltd Dorval Que \$5,311, D M Connor Development Ottawa Ont \$4,167, Dilworth Secord Meagher Toronto Ont \$5,700, Drive Systems Ltd Halifax N S \$2,187, Elk Point Drilling Edmonton Alta \$23,550, B M Ellis Saskatoon Sask \$2,500, Fleming and Secord St Catharines Ont \$3,500, A P Frame Ltd Toronto Ont \$17,024, German and Milne Montreal Que \$7,348, Government of Canada—Department of Public Works Ottawa Ont \$197,432, Hermes Electronics Dartmouth N S \$9,924, Hopper Bros Ltd Salisbury N B \$3,792, Hurdman Bros Ltd Ottawa Ont \$2,200, Industrial Research Ltd Waterloo Ont \$18,000, J K Johansen Ottawa Ont \$3,146, Kenaston Drilling Ltd Edmonton Alta \$3,190, R J Kennedy Kingston Ont \$5,116, R C MacKenzie Sarnia Ont \$3,750, J F MacLaren Ltd Windsor Ont \$10,000, James P MacLaren Ltd Toronto Ont \$4,131, MacLaren Atlantic Ltd Moncton N B \$4,877, Marine Electric Ltd Halifax N S \$2,943, Ian Martin and Associates Toronto Ont \$6,283, Montreal Engineering Co Montreal Que \$42,000, Nicolet Carrier Dressland Associates Ltd Montreal Que \$11,420, Northern Geophysical Ltd Calgary Alta \$5,359, Northern Hachey and Associates Moncton N B \$3,696, Ontario Research Foundation Sheridan Park Ont \$9,604, Quebec University Quebec Que \$48,031, Reid Crowther and Partners Don Mills

Ont \$3,748, Rierson Diesels Ltd Dartmouth N S \$3,501, H T Rysanck Hull Que \$3,838, L A Schwindy and Co Ltd Burlington Ont \$2,840, F H Siemonsen Kingston Ont \$6,900, S Solomon Toronto Ont \$4,950, Stuart Industries Ltd Fall River N S \$6,795, The Greenwell Associates Ltd Clarkson Ont \$20,217, Van Liew Consultants Ltd Montreal Que \$2,000, Waterloo University Waterloo Ont \$7,000.

OTHER SERVICES \$1,402,329—Peter M Addison Ottawa Ont \$4,117, Affiliated Engineering Ltd Willowdale Ont \$2,008, Air Gaspé Inc Quebec Que \$13,544, Alberta Geoscience Research Edmonton Alta \$12,553, Frank Arnish Alberta Lake B C \$21,320, K T Brodusen Halifax N S \$4,000, Bureau of Management Consulting Ottawa Ont \$2,625, Leo Burnett Company of Canada Ltd Ottawa Ont \$4,856, Camera House Ltd Ottawa Ont \$2,708, Campbell Printing Ltd Ottawa Ont \$25,242, Canadian Imperial Bank of Commerce Vancouver B C \$13,041, Canadian National Institute for the Blind Toronto Ont \$3,460, Leopold Carbonneau Natashquan Que \$19,793, Cochenous Williams Gold Mines Ltd Cochenour Ont \$10,031, Beatrice Collier St Alban's Nfld \$11,490, Computer Sciences of Canada Calgary Alta \$10,585, Computer Sciences of Canada Montreal Que \$38,044, Computel Systems Ltd Ottawa Ont \$40,730, Computing Services Co Ltd Toronto Ont \$2,092, Control Data Canada Ltd Willowdale Ont \$21,625, H E Cormier Harre St Pierre Que \$14,075, Dale E Cowan Rocklens Sask \$13,290, Cribb Construction Co Ltd Ottawa Ont \$41,500, Dalhousie University Halifax N S \$17,516, Ian Daniel Vancouver B C \$2,200, Sataline Systems Ltd Ottawa Ont \$20,339, L A Dewyer Ottawa Ont \$3,900, J Town Dryden Ont \$7,519, Echo Bay Mines Ltd Edmonton Alta \$5,894, Town of Flin Flon Man \$8,333, Garfield Flowers Hopedale Nfld \$18,332, Gander Aviation Ltd Gander Nfld \$18,516, General Computer Corporation Ltd Don Mills Ont \$15,226, General Photo Grammetric Ltd Ottawa Ont \$24,818, Geoscience Research Associates Edmonton Alta \$10,130, Government of Canada—Air Canada Winnipeg Man \$10,697, Canadian Government Photo Centre \$2,520, National Air Photo Library \$13,196, National Film Board, Montreal Que \$1,103,061, Douglas Hamilton Geraldton Ont \$24,381, Helen Heinrich Brooks Alta \$5,122, B J Hennessey Burns Lake B C \$23,469, Hudson Bay Co Chibougamau Que \$4,750, IBM Canada Ltd Don Mills Ont \$2,235, Interior Weather Services Prince George B C \$25,952, Jet Janitor Services Ltd Stephenville Nfld \$6,270, Andre Jones Lourdes Blanc Sable Que \$15,429, James Jones Harrington Harbour Que \$4,002, City of Kelowna B C \$23,816, A M Kowbel Ottawa Ont \$2,730, Mail-O-Matic Printing Ottawa Ont \$5,964, McGill University Montreal Que \$20,888, McMaster University Hamilton Ont \$4,268, Manpower Services Ltd Ottawa Ont \$5,639, Norcanor Ltd Prince Albert Sask \$26,004, Old Crow Co-op Association Old Crow Y T \$5,165, M Ozers Ottawa Ont \$4,100, Pacific Western Airlines Ltd Vancouver B C \$5,589, Donald B Patterson Winnipeg Man \$9,336, F W Patterson Toronto Ont \$2,500, Royer Plante Parent Que \$9,995, Matthew Pootoolik Ville d'Anjou Que \$7,493, Quebec Cartier Mining Co Port Cartier Que \$12,785, Queens University Kingston Ont \$3,894, Rapid Blue Print Ltd Toronto Ont \$2,829, E Sanderson Hull Que \$10,500, Scott Films Ltd Ottawa Ont \$11,250, R Simard Meadow Lake Sask \$13,384, Symbrionics Systems Ltd Winnipeg Man \$6,312, Technical Overload Ltd Toronto Ont \$26,868, Telbec Inc Montreal Que \$5,600, Tri-Graphic Ottawa Ont \$3,765, University of Toronto Toronto Ont \$23,543, University of Victoria Victoria B C \$15,277, University of Waterloo Waterloo Ont \$3,980, Richard Voghell Laval Que \$18,083, Alice Wentzell Daniel's Harbour Nfld \$35,472, West Baffin Eskimo Co-op Cape Dorset N W T \$19,812, Margaret M Westfall Germansen Landing B C \$53,779, Wilson Engineering and Fabricating Ltd Winona Ont \$19,838.

OTHER BUSINESS SERVICES \$1,677,185—Abco Designs Montreal Que \$4,777, Claire Alary Ottawa Ont \$3,599, Atlantic Industrial

ENVIRONMENT—Continued

Research Institute Halifax N S \$9,569, Morton Baslow Ltd Ottawa Ont \$2,803, Bilingual Personnel Hull Que \$5,323, Bookshelf Bindery Ottawa Ont \$3,156, Canadian Office Services Montreal Que \$8,660, Canadian Press Clipping Service Toronto Ont \$2,463, D A H Charles Ottawa Ont \$7,006, Chateau Laurier Hotel Ottawa Ont \$2,510, Ian Daniel Vancouver B C \$2,200, G Desriviers Ottawa Ont \$539,192, EDA Electronics Ottawa Ont \$2,873, G H Elliott Dartmouth N S \$2,500, Government of Canada—Department of National Defence \$3,000, Department of Public Works \$46,785 and Department of Transport \$12,550, Maureen C Henry Halifax N S \$2,931, Inspiration Drilling Ltd North Bay Ont \$3,624, Instronics Ltd Stittsville Ont \$2,197, International Hydrodynamics Victoria B C \$2,647, Robert & Johns Vancouver B C \$3,993, Province of Manitoba Winnipeg Man \$4,848, Manpower Service Ltd Regina Sask \$5,421, Maritime Divers Ltd Dartmouth N S \$3,143, Newport Diving and Marine Ltd Vancouver B C \$6,958, Office Overload Co Ltd Ottawa Ont \$106,447, Office Assistance Ltd Ottawa Ont \$5,550, Personnel Pool Ottawa Ont \$11,491, D J Rudderham Dartmouth N S \$3,830, Ruston Diesels Ltd Dartmouth N S \$2,206, Georges Sabouret Ottawa Ont \$8,985, Miss Stacey Ottawa Ont \$16,860, TAS Personnel Pool Ottawa Ont \$4,452, Temporary Employment Service Ltd Hamilton Ont \$3,665, Tippet Richardson Hamilton Ont \$5,312, University of Saskatchewan Saskatoon Sask \$7,257, University of Waterloo Waterloo Ont \$42,000.

RENEWABLE RESOURCES PROGRAM

ACCOUNTING SERVICES \$3,366.

LEGAL SERVICES \$39,560—John J Mahoney Toronto Ont \$2,910.

HEALTH AND WELFARE SERVICES \$16,580.

TRAINING AND EDUCATION SERVICES \$379,238—Alexander Buchan Halifax N S \$4,800, Government of Canada—Public Service Commission Ottawa Ont \$8,615, Rune Johnson Ottawa Ont \$3,300, H C McAllister St John's Nfld \$4,860, John McKenzie St John's Nfld \$4,800, George Thomson Halifax N S \$4,800.

PROTECTION SERVICES \$779,840—Canadian Corps of Commissioners Edmonton Alta \$14,862, Montreal Que \$13,703, Ottawa Ont \$32,743, Quebec Que \$17,647 and Vancouver B C \$16,750.

SCIENTIFIC SERVICES \$794,281—Abitibi Paper Co Ltd Sault Ste Marie Ont \$2,949, Province of Alberta Edmonton Alta \$6,012, A W Anderson Edmonton Alta \$4,335, Aquila BST Ltd Montreal Que \$35,812, Arctic Institute of North America Montreal Que \$5,582, Joseph Avik Inuvik N W T \$7,394, H W Barnhart and Associates Manotick Ont \$2,500, Serge Beriault Ottawa Ont \$3,056, Bio-Research Laboratories Ltd Pointe Claire Que \$21,748, G E Bissell Vancouver B C \$7,000, G A Bowes Ottawa Ont \$10,870, R K Braie Regina Sask \$2,500, Dave Brewster Saskatoon Sask \$2,426, Rita Brisson Ottawa Ont \$2,000, David Brochet Percé Que \$2,000, Brook University St Catharines Ont \$7,000, R Brun Ottawa Ont \$3,500, CIP Research Ltd Hawkesbury Ont \$6,607, Canadian Aubucon Ltd Etobicoke Ont \$14,345, Canadian Engineering Surveys Ltd Edmonton Alta \$15,268, Carleton University Ottawa Ont \$15,595, Theresa Clermont Ottawa Ont \$4,500, Computer-Systems Ltd Ottawa Ont \$3,000, Computer Sciences Canada Ltd Ottawa Ont \$7,748, Percival Copes West Vancouver B C \$3,100, Creaton Valley Wildlife Management Ltd Edmonton Alta \$2,640, Douglas Curry Midland Ont \$4,873, Dominion Computer Support Service Ottawa Ont \$2,149, Domtar Ltd Senesville Que \$90,475, EDP Industries Ltd Don Mills Ont \$14,440, Fern L Filion Ottawa Ont \$8,930, Forest Protection Ltd Campbellton N B \$4,924, Don Foxall

Midland Ont \$6,636, Jimmy Gordon Inuvik N W T \$2,777, H D Graham Sault Ste Marie Ont \$10,000, Griffith Contractors Ltd Vancouver B C \$2,363, Government of Canada—Computer Service Bureau \$5,480, Harvey Gullacher Imperial Sask \$2,250, W W H Geenn Toronto Ont \$13,485, Ruth Hodson Fort Saskatchewan Alta \$2,885, Infodata Ltd Don Mills Ont \$8,610, Julian Inglis Ottawa Ont \$2,090, Johnny Innupuk Port Harrison Que \$2,000, G A Kaiser Ottawa Ont \$4,117, Silas Kangeana Inuvik N W T \$7,404, Stanley Keevik Inuvik N W T \$7,345, Brian Knudsen Ottawa Ont \$3,360, Land S Equipment Concord Ont \$5,989, Jennifer A Lewis Ottawa Ont \$4,498, Lockwood Consultants Ltd Toronto Ont \$9,475, Lombard North Planning Ltd Winnipeg Man \$2,400, Carol Ann Lowry Ottawa Ont \$3,290, Paul Madore Vanier Ont \$2,410, MacMillan Bloedel Ltd Vancouver B C \$33,598, T H Manning Merrickville Ont \$2,000, Man Taylor Muret Ltd Vancouver B C \$3,406, Janet Marsh Ottawa Ont \$2,500, McGill University Montreal Que \$9,000, M R McLandress Winnipeg Man \$2,236, Meadowood Forestry Service Ltd Sault Ste Marie Ont \$7,500, T F Moffatt Midland Ont \$5,887, Moncton University Moncton N B \$4,000, John Murphy Edmonton Alta \$2,112, P W Newman Ottawa Ont \$2,371, R F Nowosad Inuvik N W T \$15,129, Ontario Water Fowl Research Guelph Ont \$11,300, Simon Ouellette Contracting Co Ltd Chapleau Ont \$4,995, Pearse Bowden Economic Consultants Ltd Vancouver B C \$6,171, W S Pollock Ste Agathe des Monts Que \$3,100, Pro Data Service Ltd Edmonton Alta \$4,554, Prairie Agri-Management Consultants Edmonton Alta \$5,648, Quebec University Three Rivers Que \$5,800, Queens University Kingston Ont \$5,280, Ralnor Corporation Toronto Ont \$4,800, Renewable Resources Consulting Edmonton Alta \$17,690, Willis Reynolds Midland Ont \$3,243, Dave Riddell Midland Ont \$3,757, R H Russell Ottawa Ont \$2,180, C L Sibbald Calgary Alta \$3,005, Softwarehouse Ltd Ottawa Ont \$4,696, Squamish Ecological Sanctuary Squamish B C \$3,360, K M Steiner Calgary Alta \$3,455, Philips Trefry Fort Saskatchewan Alta \$2,975, University of Alberta Edmonton Alta \$4,513, University of British Columbia Vancouver B C \$66,594, University of Manitoba Winnipeg Man \$3,575, University of New Brunswick Fredericton N B \$2,560, University of Newfoundland St John's Nfld \$3,000, University of Saskatchewan Saskatoon Sask \$36,384, University of Toronto Toronto Ont \$31,038, University of Waterloo Waterloo Ont \$4,600, University of Western Ontario London Ont \$15,100, Guy Vick Quebec Que \$3,000, J L Wamsley Port Dover Ont \$4,000, Ralph Westendogs Midland Ont \$2,191, Fran Westman Midland Ont \$3,345, Robert Whittman Cap Tourmente Que \$4,600, E J Wilcox Edmonton Alta \$4,750, Woods-Gordon and Co Edmonton Alta \$7,500, York University Downsview Ont \$10,238.

OTHER SERVICES \$266,367—Gerald Brothers St John's Nfld \$4,000, Built Environment Co-Ordinators Ltd Toronto Ont \$4,959, Neal M Carter West Vancouver B C \$3,000, Computel Systems Ltd Ottawa Ont \$8,437, Com-Share (Canada) Ltd Rexdale Ont \$2,593, Gabriel D'Entremont Lower West Pubnico N S \$6,250, Welber D'Entremont Lower West Pubnico N S \$2,500, EDP Industries Ltd Don Mills Ont \$14,500, Alfred Elston Sault Ste Marie Ont \$2,914, Empire Maintenance Ltd Montreal Que \$2,282, Foundation of Canada Engineering Corporation Ltd Toronto Ont \$25,000, Dorothy Gailus Nanaimo B C \$2,375, GRM Data Service Ltd Sault Ste Marie Ont \$2,914, Empire Maintenance Ltd Montreal Que \$2,282, Foundation of Canada Engineering Corporation Ltd Toronto Ont \$25,000, Dorothy Gailus Nanaimo B C \$2,375, GRM Data Service Ltd Sault Ste Marie Ont \$16,811, Wilfred Gionet Halifax N S \$5,000, Greggs Janitorial Service Vancouver B C \$14,280, Bill Harwick Creston B C \$3,200, Gaston Houde Chalk River Ont \$14,927, Government of Canada—Department of Energy, Mines and Resources \$2,028, National Film Board \$3,000, Richard Hofer Hull Que \$3,300, F P Hughes Hull Que \$4,400, William Knight

ENVIRONMENT—Concluded

Fredericton N B \$3,000, La Société des Anciens Élèves et Amis de l'École National des Eaux et Forêts (de Nancy) Nancy France \$7,500, Lucien Lambert Texaco Ste Anne de Bellevue Que \$2,160, Eva Krivanek Lachine Que \$4,325, Ian Martin Associates Ltd Toronto Ont \$3,712, Lakeshore Personnell Ltd Dorval Que \$5,448, Rowan Lalonde Ste Anne de Bellevue Que \$3,327, Margaret M Larmer Ottawa Ont \$2,250, Constance MacFarlane Halifax N S \$2,000, Management Concepts Ltd Scarborough Ont \$4,625, H McAllister St John's Nfld \$2,430, John H A McKay Ottawa Ont \$6,348, Diana Major Ste Anne de Bellevue Que \$2,938, Miss Stacey Ottawa Ont \$15,838, Modern Building Cleaning Ltd Edmonton Alta \$27,300, N A Morse Halifax N S \$6,000, O W H Needler St Andrews N B \$5,700, J David Nicholson Charlottetown P E I \$4,000, James P Nicol Jr Hull Que \$3,400, Province of Nova Scotia—Department of Fisheries Halifax N S \$2,000, Office Overload Co Ltd Ottawa Ont \$36,274, Randi Olsen Ste Anne de Bellevue Que \$5,700, Richard H Peterson St Andrews N B \$4,000, Donald Pope St John's Nfld \$6,250, Price (Nfld) Pulp and Paper Ltd Grand Falls Nfld \$2,230, Queen's University Kingston Ont \$17,941, Catherine A Roberts Carleton Place Ont \$2,400, C Wayne Shinnars Tucson Ariz USA \$5,600, Patrick Sullivan St John's Nfld \$3,250, Sunshine Uniform Supply Service Toronto Ont \$3,399, Systems Dimensions Ltd Ottawa Ont \$43,140, Taito Seiko Co Ltd Tokyo Japan \$25,980, J Trim Dartmouth N S \$3,125, University of New Brunswick Fredericton N B \$4,000, J Vleck Ottawa Ont \$2,660, Giles Walker Stanford Calif USA \$3,000.

OTHER BUSINESS SERVICES \$729,627—Acadia University Wolfville N S \$6,200, Manpower Business Services Ltd Ottawa Ont \$3,606, Germain Tremblay Ste Anne de Beaupré Que \$3,150, University of Alberta Edmonton Alta \$3,637.

EXTERNAL AFFAIRS**Department**

Payments by services with individual payments of \$2,000 or over were:

TRAINING EDUCATIONAL SERVICES \$181,892—Berlitz School of Languages Ottawa Ont \$3,448, Government of Canada—Department of National Defence Ottawa Ont \$5,293, and Public Service Commission Ottawa Ont \$36,716, Mrs A Lardy Ottawa Ont \$2,216, V Tsatiri Ottawa Ont \$13,737, United States of America—Department of State Washington D C USA \$6,866.

HEALTH AND WELFARE SERVICES \$16,155—Government of Canada—Department of National Health and Welfare Ottawa Ont \$16,155.

PROTECTION SERVICES \$1,092,690—Canadian Corps of Commissioners Ottawa Ont \$158,301, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$879,305, Metropolitan Toronto Police Toronto Ont \$47,807.

OTHER SERVICES \$433,768—Canadian Press News Services Toronto Ont \$19,898, Hickling-Johnston Ltd Toronto Ont \$52,928, Paul Arthur & Associates Toronto Ont \$2,861, Prof C B Bourne Ottawa Ont \$10,445, Gary K Bowden Vancouver B C \$11,757, HSM Carver Ottawa Ont \$4,853, Mark Collins Ottawa Ont \$8,000, Webb Zarafe Menkes & Housden Toronto Ont \$19,500, DSS Management Consultants Ottawa Ont \$7,263, W H Cullen Ottawa Ont \$7,660, G M Devlin Ottawa Ont \$2,800, Murray Goldblatt Ottawa Ont \$6,386, Government of Canada—Computer Services Bureau Ottawa Ont \$11,121, Alexander I Inglis Ottawa Ont \$7,800, G Lapointe Ottawa Ont \$8,000, Prof D V LePan Toronto Ont \$5,757, DTF McCredie Surrey B C \$17,445, DJF Morrow Ottawa Ont \$9,660, Prof D R Murray Guelph

Ont \$9,910, T D Overhill Engineering Ltd Ottawa Ont \$21,900, Andre Petit Paris France \$5,000, A F W Plumptre Toronto Ont \$14,714, Probe Training & Development Ltd Toronto Ont \$5,311, R M Savory Toronto Ont \$3,055, Gordon W Smith Ottawa Ont \$8,400, C T Stone Ottawa Ont \$4,500, T A Campbell Ottawa Ont \$22,800, Ina Lyon Ottawa Ont \$7,774, T D MacDonald Ottawa \$6,255, G Valiquette Ottawa Ont \$2,912, G C Andrew Vancouver B C \$2,413, Association of Universities and Colleges Ottawa Ont \$30,320, Institute of International Relations University of British Columbia Vancouver B C \$4,000, Professional Development Associates Ottawa Ont \$4,900, J L Sullivan London Ont \$2,130, A Waterman Penticton B C \$2,795, House of Seagram Ltd Montreal Que \$7,633, Mrs H Anderson Ottawa Ont \$2,988, General Electric Co New York City N Y USA \$2,500, Smith Carter Parkin Winnipeg Man \$4,519, Thompson Berwick & Pratt Vancouver B C \$10,157, Mme Rousseau Vermette St Adèle Que \$32,748.

Canadian International Development Agency

Payments by services with individual payments of \$2,000 or over were:

CONSULTANTS SERVICES \$353,784—R Benard Montreal Que \$3,075, R E Bertram Ottawa Ont \$4,574, Cavas Gobbai Synectics Cambridge Mass U S A \$4,500, K J Charles Thunder Bay Ont \$12,373, W W Davis Ottawa Ont \$3,870, Government of Canada—Department of Supply and Services Ottawa Ont \$24,738, D DeMavet Ottawa Ont \$17,613, J G M Duchesne Ottawa Ont \$2,864, P Garceau Ottawa Ont \$24,360, A Gascon Ottawa Ont \$18,582, P Girouard Montreal Que \$14,324, R J Harmston Ottawa Ont \$10,092, E J Hick Ottawa Ont \$2,950, A N H James Montreal Que \$7,500, O Lambur Toronto Ont \$4,978, Le Moynes Institute Ottawa Ont \$22,793, A Mailhot Ottawa Ont \$25,711, S McFadden Winnipeg Man \$3,604, R M Miller Calgary Alta \$11,345, T McLeod Regina Sask \$25,233, J R Pollitt Ottawa Ont \$4,000, E Reid Ottawa Ont \$26,212, Réseau de Développement d'Organisations Inc Montreal Que \$6,481, C Sanger Ottawa Ont \$20,396, H A Steppeler Baie-d'Urfe Que \$29,235, F K Venables Ottawa Ont \$8,109, A Welbeck Toronto Ont \$3,915, R Woodbridge Ottawa Ont \$4,500.

COMPUTER SERVICES \$22,737—Government of Canada—Computer Service Bureau Department of Supply and Services Ottawa Ont \$22,737.

OFFICE SERVICES \$11,236—Manpower Business Service Limited Ottawa Ont \$6,519, Miss Stacey Ottawa Ont \$2,814.

FILM PRODUCTION \$70,587—Graphic Films Limited Ottawa Ont \$26,494, C A Hewitson Montreal Que \$5,283, J W Hewitson Montreal Que \$7,902, Nimbus Productions Kars Ont \$2,000, Strowan Robertson Westmount Que \$2,355, Samuelson Film Service Limited London England \$15,754.

PROTECTION SERVICES \$28,308—Canadian Corps of Commissioners Ottawa Ont \$11,332, Caribbean Protective Services Jamaica \$16,976.

TRAINING COURSES \$41,813—M Gendreau Ottawa Ont \$2,088, Public Service Commission Ottawa Ont \$16,253.

MEDICAL SERVICES \$3,877—Department of National Health and Welfare Ottawa Ont \$2,611.

STORAGE AND HOUSEHOLD EFFECTS \$7,020.

MISCELLANEOUS \$29,778.

FINANCE

Payments by services with individual payments of \$2,000 or over were:

FINANCIAL AND ECONOMIC POLICIES PROGRAM—Legal Services \$1,869.

TRAINING AND EDUCATIONAL SERVICES \$221,294—Berlitz School of Languages Ottawa Ont \$3,063, J P Catty Ottawa Ont \$12,756, Government of Canada—Department of Industry, Trade and Commerce Ottawa Ont \$14,051 and Department of Supply and Services Ottawa Ont \$25,356, Harvard University Boston Mass U S A \$6,120, Industrial Relations Center Kingston Ont \$3,450, R G Miller, London Ont \$6,298, P P A 1971 Conference Ottawa Ont \$4,490, Systems Dimensions Limited, Ottawa Ont \$7,131, University of Toronto Toronto Ont \$5,650.

MANAGEMENT CONSULTING AND CONTRACT RESEARCH \$200,717—D Andison Toronto Ont \$29,722, J Bankier Dundas Ont \$2,613, J Bell Ottawa Ont \$51,661, M A Cohen Toronto Ont \$7,500, Fiscal and Financial Consultants Ltd Toronto Ont \$11,355, B Glazer Montreal Que \$7,906, W D Goodman Toronto Ont \$7,049, B E MacDonald Toronto Ont \$34,185, T Martineau Ottawa Ont \$2,870, Eric Miller Toronto Ont \$2,306, G More Kitimat B C \$7,835, C O'Hara Vancouver B C \$14,098, A M Pilling Toronto Ont \$18,749, Thorsteinsson Mitchell \$2,756.

DATA PROCESSING SERVICES \$224,875—Canadian General Electric Ottawa Ont \$2,730, Computel Systems Limited Ottawa Ont \$137,673, Government of Canada—Computer Services Bureau Ottawa Ont \$54,787, Dataline Systems Limited Toronto Ont \$3,907, Data Resources Incorporated Lexington Mass USA \$3,084, Information Science Ottawa Ont \$12,127, I P Sharp Associates Limited Toronto Ont \$3,525, Key punch Service Company Limited Ottawa Ont \$4,453, University Computing of Canada Limited Don Mills Ont \$2,540.

PROTECTION SERVICES \$71,072—Canadian Corps Commissionnaires Ottawa Ont \$64,534, General Investigation Limited Ottawa Ont \$4,933.

OTHER BUSINESS SERVICES \$716,921*—Bastien Barrière and Associates Montreal Que \$7,400, C H Blair Ottawa Ont \$2,250, J R Brown Montreal Que \$4,308, S Cardarelli Ottawa Ont \$2,000, P L Davies Ottawa Ont \$4,900, A B C Drache Kingston Ont \$9,900, Empire Skip Tracing Limited Vancouver B C \$2,850, G A Elliott Ottawa Ont \$4,050, Ellen French Ottawa Ont \$3,359, J Kuiper Ottawa Ont \$2,125, S Laverge Ottawa Ont \$3,469, Mrs F Lavigne Ottawa Ont \$4,572, A Lumsden Ottawa Ont \$12,150, MacLeod Dixon Calgary Alta \$11,654, McCay Duff and Company Ottawa Ont \$7,500, L Murphy Ottawa Ont \$10,016, Office Overload Co Ltd Ottawa Ont \$10,372, Personnel Pool Ottawa Ont \$122,586, Miss Stacey's Temporary Office Services Ottawa Ont \$3,323, Touche Ross and Company Montreal Que \$15,400, L R Wilson Port Colborne Ont \$5,000.

* Includes Payment of service fees to provinces \$479,495.

ANTI-DUMPING TRIBUNAL PROGRAM

OTHER BUSINESS SERVICES \$11,411—International Simultaneous Translation Services Montreal Que \$4,654, Stacey Temporary Office Services Ottawa Ont \$4,216.

Auditor General

Payments by services with individual payments of \$2,000 or over were:

LEGAL SERVICES \$2,002.

MANAGEMENT CONSULTANTS \$4,997—Peat Marwick Mitchell & Co Ottawa Ont. \$4,997.

ORGANIZATION AND OTHER SERVICES PURCHASED FOR THE VIIIth INTERNATIONAL CONGRESS OF SUPREME AUDIT INSTITUTIONS \$36,260—P H MacLeod Montreal Que \$18,500, Tracan Inc Montreal Que \$15,240, M Bisailon Montreal Que \$2,250.

Insurance

Payments by services with individual payments of \$2,000 or over were:

VALUATION OF SECURITIES HELD BY INSURANCE TRUST AND LOAN COMPANIES \$10,000.

MANAGEMENT CONSULTING—Government of Canada—Department of Supply and Services Ottawa Ont \$4,550.

DATA PROCESSING—Alphatext Systems Ltd \$7,526.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ACCOUNTING SERVICES \$87,750—Government of Canada—Department of Supply and Services Ottawa Ont \$87,750.

FEES, HONORARIA AND CONTRACT EXPENSES \$2,175.

FEES—STAFF TRAINING \$5,608.

MESSENGER SERVICE \$1,342.

NURSING COUNSELLOR SERVICES \$16,626—Government of Canada—Department of National Health and Welfare Ottawa Ont \$16,626.

SERVICE CONTRACTS \$214,827—Alphatex Systems Ottawa Ont \$4,537, Apex Design and Drafting Services Montreal Que \$30,117, W Badcock Ottawa Ont \$2,325, S Baldwin Ottawa Ont \$2,613, R Beauchamp Hull Que \$2,232, P Brisson Ottawa Ont \$3,851, B L Corrigan Ottawa Ont \$3,872, S Crutchlow Ottawa Ont \$4,090, B Easson Ottawa Ont \$4,800, C Himmer Ottawa Ont \$4,688, P Kat Pointe Claire Que \$6,155, S A Kahn Ottawa Ont \$4,386, F Larose Vanier Ont \$2,123, L Neale Ottawa Ont \$4,357, Office Overload Co Ltd Ottawa Ont \$5,866, R L Reneault Ottawa Ont \$2,060, Tweedy Transfer & Storage Ottawa Ont \$4,375, D Wilson Shawinigan Que \$2,655.

STENOGRAPHIC ASSISTANCE \$2,666—Office Overload Co Ltd Ottawa Ont \$2,666.

TUITION FEES \$6,785.

INDIAN AND ESKIMO AFFAIRS PROGRAM

LEGAL FEES AND COURT COSTS \$44,914—Chait Salomon Gelber Ciaccia Reis and Bronstein Montreal Que \$10,335, D Schafer Winnipeg Man \$2,250.

CONTRACTS—PUPIL RESIDENCE OPERATION \$470,784.

ALLOWANCES—MISSION SCHOOLS \$1,629.

CLASSROOM ASSISTANTS \$9,355.

BOARD AND LODGING—Tuition and Transportation for Handicapped children \$110,214.

LOCAL BOARD AND LODGING FOR CHILDREN \$6,416,198—Minister of Finance—Province of British Columbia (59 projects) \$4,319,594.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

TRAINEES—Travelling Expenses \$36,107, Clothing \$80,219, Personal Allowances \$734,823, Tuition including Fees and Textbooks \$271,726.

REPATRIATION—Fees to Agents and Escorts \$6,258.

TUITION—Employees Children \$5,948.

MAINTENANCE OF JUVENILE DELINQUENTS \$12,163.

TRAINING OF PUBLIC SERVANTS (other than Travel) \$203,176.

MEDICAL EXAMINATIONS \$1,158.

BURIAL OF ESKIMOS AND INDIANS \$217,088.

PROTECTION SERVICES \$87,801.

DATA PROCESSING SERVICES \$41,655—Alphatext Systems Ltd Ottawa Ont \$6,437.

PHOTOGRAPHERS SERVICES (excluding Motion Pictures) \$5,011.

INTERPRETERS FEES \$2,013.

STENOGRAPHIC ASSISTANCE \$15,429.

WRITERS FEES \$9,721—J McNeill Carleton Place Ont \$9,000.

ARTISTS AND DESIGNERS FEES \$5,069.

INDIAN CONSULTATION—Honoraria \$63,318, Payments to Associations \$26,237.

LEADERSHIP TRAINING COURSES \$500,277.

EMPLOYMENT AND PLACEMENT SERVICE CONTRACTS \$76,221.

FORESTRY SURVEYS \$3,953.

TUITION—Elementary and Secondary Schools (in school) \$31,953,604—Arcola School Unit Carlyle Sask \$66,182, Assumption Powell River B C (10 projects) \$33,010, Balcarres Consolidated No. 87 Balcarres Sask \$72,808, Biggar School Unit Biggar Sask \$65,492, Blaine Lake School Unit Blaine Lake Sask \$115,691, Board of Education Regina Sask \$2,639, Borderland School Unit Rockglen Sask \$6,942, Broadview School Unit Broadview Sask \$147,771, Canora School Unit Canora Sask \$3,680, Catholic Public School Board Prince George B C (11 projects) \$371,483, Centennial Park School North Battleford Sask \$10,482, Cowichan Mothers Co-op Nursery Duncan B C (2 projects) \$6,330, Cupar School Unit No. 28 Cupar Sask \$109,142, Department of Education Northern Areas \$148,719, Foam Lake Wynyard School Unit No. 78 Foam Lake Sask \$3,912, Govan School Unit No. 29 Govan Sask \$217,891, Graton R C Separate No. 73 Regina Sask \$8,955, Grenfell Consolidated Grenfell Sask \$11,677, Hudson Bay School Unit Hudson Bay Sask \$2,340, Indian Head School Unit No. 19 Indian Head Sask \$42,630, Immaculate Conception Vancouver B C \$3,292, Kamloops Indian Band Kamloops B C \$3,323, Kamsack School Unit Kamsack Sask \$114,718, Kinistino School Unit Kinistino Sask \$124,982, Lloydminster School Unit Lloydminster Sask \$7,364, Maple Creek School Unit No. 17 Maple Creek Sask \$19,740, Meadowlands School Unit Meadowlake Sask \$170,801, Medstead School Unit Marcellin Sask \$72,902, Medstead School Unit Medstead Sask \$9,957, Melfort School Unit Melfort Sask \$26,384, Melville School Unit No. 26 Melville Sask (2 projects) \$19,369, Minister of Finance—Province of British Columbia Victoria B C (4 projects) \$7,222,150, Municipal Corporation of Uranium City Uranium City Sask \$17,981, Musqueam Education Commission Vancouver B C (2 projects) \$5,005, Nipawin School Unit No. 61 Nipawin Sask

\$10,080, North Battleford Comprehensive \$23,655, R C Separate \$25,716, School Unit \$11,389 and School District North Battleford Sask \$14,968, Our Lady of Perpetual Help School North Kamloops B C (4 projects) \$9,748, Parkland School Unit Prince Albert Sask \$149,043, Paynton Consolidated School District Paynton Sask \$81,989, Prince Albert Collegiate \$3,039, Public School \$137,841, R C Separate School \$23,611, School District \$7,316, School District No. 3 \$67,513 and School Unit No. 56 Prince Albert Sask (2 projects) \$230,427, Provincial Treasurer Regina Sask \$4,445, Province of Saskatchewan—Department of Education Prince Albert Sask (2 projects) \$988,539, Regina School Unit No. 21 \$6,755, R C Separate H S District \$8,676 and East School Unit No. 20 Regina Sask \$24,164, Rosthern Sask \$162,330, Sacred Heart Academy Yorkton Sask \$3,112, Saskatoon Board of Education Saskatoon Sask \$29,983, School for Deaf Saskatoon Sask \$25,692, Saskatoon District No. 13 \$5,639 and Separate School Saskatoon Sask \$2,151, School District No. 52 Prince Rupert B C (2 projects) \$6,298, School District No. 57 Prince George B C \$2,965, Squamish Band Council North Vancouver B C \$4,095, St Ann's Academy Kamloops B C (4 projects) \$35,041, St Edmunds School North Vancouver B C \$2,975, St James School Vernon B C (5 projects) \$47,499, St Joseph's School Chemainus B C (11 projects) \$37,483, St Joseph's School Yorkton Sask \$2,258, St Mary's School Chilliwack B C (11 projects) \$109,640, Sturgis School Unit Sturgis Sask \$33,147, Queen of Angels School Duncan B C (11 projects) \$61,955, Turtleford School Unit Turtleford Sask \$115,288, Wadena School Unit No. 46 Wadena Sask (2 projects) \$102,806, Wakaw School Unit Wakaw Sask \$79,738, Wilkie School Unit Wilkie Sask \$62,893, Wolseley Cons School District No. 25 Wolseley Sask \$3,933, Yorkton School Unit Yorkton Sask \$7,657.

TUITION—Vocational and special schools (Post Secondary) \$1,006,776—Camosun College Victoria B C (8 projects) \$71,198, F P I P Regina Sask \$56,991, Malespina College Nanaimo B C \$2,531, Province of Saskatchewan—Department of Education Regina Sask \$4,041, Province of Saskatchewan—Department of Education Prince Albert Sask \$25,690, Provincial Treasurer Regina Sask \$2,474, University of Saskatchewan Saskatoon Sask \$2,620.

TUITION—College and University \$324,882—University of Saskatchewan Regina and Saskatoon Sask (3 projects) \$11,116.

INSPECTION OF SCHOOLS by Provincial Inspectors \$3,962.

DAILY TRANSPORTATION of Pupils (Bus Contracts) \$3,874,587—A A Charter Services Mission City B C (6 projects) \$13,272, R Acoose Grenfell Sask \$2,728, C Ahenakew Canwood Sask \$16,700, G Albert Gallivan Sask \$3,960, E Albert Gallivan Sask \$3,960, D Alexan Red Cross Sask \$2,000, W Althouse Wadena Sask \$7,000, Anchor Transit Ltd Duncan B C (5 projects) \$11,983, B Atcheynum Gallivan Sask \$5,384, N Baptiste Cando Sask \$2,300, E Bear Prince Albert Sask \$3,000, G Bear Tweedsmuir Sask \$5,074, W Bear Meadowlake Sask \$4,750, A Bellegarde Goovee Sask \$7,000, H Bellegarde Balcarres Sask \$8,320, V Belly Onion Lake Sask \$5,200, D Benjoe Edenwold Sask \$2,000, R Benson Cando Sask \$5,040, Biggs Bus Lines Ltd Vernon B C (2 projects) \$4,199, R Brass Norquay Sask \$15,346, E Brittain Kinistino Sask \$4,200, E Bueckert Big River Sask \$3,920, I Buffalo Punnichy Sask \$5,000, S Buffalo Punnichy Sask \$4,800, H Buglar Cando Sask \$6,300, Cache Creek Motors Ltd Cache Creek B C (8 projects) \$25,629, J J Cappo Edenwold Sask \$6,600, D Cardinal Onion Lake Sask \$5,000, J Carrier Regina Sask \$6,000, G Chamakese Chitek Lake Sask \$4,130, E and B Bus Co Shellbrook Sask \$5,460, E Chicoose Muscow Sask \$4,400, L Chief Onion Lake Sask \$7,260, P Chief Onion Lake Sask \$5,376, Coastal Bus Lines Ltd Kitimat B C (10 projects) \$37,710, Peter Crookedneck Whelan Sask \$3,880, Philip Crookedneck

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Whelan Sask \$3,880, A Crossland Chitek Lake Sask \$2,856, E and M Crowe Craven Sask \$7,000, A Cyr Muscow Sask \$3,000, L Daniels Aingly Sask \$5,000, M Darichuk Pierceland Sask \$3,750, H Deiter Balcarres Sask (2 projects) \$12,809, E Desjarlais Dillion Sask \$2,000, P Desjarlais Dillion Sask \$2,400, G Desnomie Balcarres Sask \$4,200, E Dillion Onion Lake Sask \$3,000, C Duquette Leask Sask \$6,000, J Duquette Leask Sask \$7,800, H Dustyhorn Quinton Sask \$3,600, J Dustyhorn Quinton Sask \$7,000, R Dustyhorn Quinton Sask \$9,728, D Eyahpaise Duck Lake Sask (2 projects) \$15,160, A Favel Quinton Sask \$4,426, N Francis Harrison Mills B C (9 projects) \$28,280, W Frizzi Williams Lake (6 projects) \$14,152, R Gamble Duck Lake Sask \$5,390, R Gardypie Duck Lake Sask \$11,150, C Gopher Cochin Sask \$2,000, R Gordon Fort Qu'Appelle Sask \$9,600, Fred Greveling Lytton B C (8 projects) \$23,286, W Greyeyes Marcelin Sask \$14,016, A Harper Onion Lake Sask \$8,740, R Halkett Aingly Sask \$3,425, J Haywahe Sinaluta Sask \$5,000, L Henry Broadview Sask \$11,842, A Horse Thunderchild Sask \$5,000, A Iron Canoe Lake Sask \$5,760, J Iron Canoe Lake, Sask \$3,024, H Ironstar Sinaluta Sask \$3,360, B Isnana Jr Fort Qu'Appelle Sask \$4,800, Wm Isnana Jr Fort Qu'Appelle Sask \$4,400, L Isnana Fort Qu'Appelle Sask \$4,600, T Kaisawatum Craven Sask \$7,600, W Kay Quinton Sask \$4,400, J Keepness Cupar Sask \$6,000, M Kinequon Punnychy Sask \$5,000, H Kingfisher Aingly Sask \$5,796, T W I Kirkconnell and Associates Ottawa Ont (2 projects) \$6,729, J Kornelson New Hazelton B C (9 projects) \$24,508, J Leonard Sinaluta Sask \$5,600, A Littlechief Carlyle Sask \$6,480, P Manitopyes Lestock Sask \$4,000, D Martin Big River Sask \$3,780, W McLeod Rosevalley Sask \$3,500, F Merasty Meadow Lake Sask \$4,000, J Myo Cochin Sask \$5,000, M Necroche Dillion Sask \$2,000, A Night-traveller Paynton Sask \$2,600, G Oakes Maple Creek Sask \$7,000, C Olsen Wadena Sask \$12,000, J Okemow Loon Lake Sask \$3,840, D O'Watch Sinaluta Sask \$5,720, P A and Northern Bus Lines Prince Albert Sask (4 projects) \$152,087, F Paskimin Gallivan Sask \$4,400, L Patenaude Perigord Sask \$4,018, P Pinay Lorlie Sask \$3,600, Stanley Poitras Edenwold Sask \$4,000, R Rosebluff Cupar Sask \$7,000, D Runns Sinaluta Sask \$7,680, F Runns Sinaluta Sask \$5,200, G Ryder Kendal Sask \$5,000, Saanich School Board Brentwood Bay B C \$2,027, J Sanderson Kinistino Sask \$4,970, School District No 24 Kamloops B C \$2,493, School District No 27 Williams Lake B C \$2,754, School District No 29 Lillooet B C (8 projects) \$24,723, School District No 30 Merritt B C \$10,544, School District No 50 Queen Charlotte City B C (3 projects) \$28,069, School District No 52 Prince Rupert B C \$6,545, School District No 57 Prince George B C \$2,000, School District No 65 Duncan B C \$3,647, School District No 66 Lake Cowichan B C (3 projects) \$16,399, School District No 67 Ladysmith B C (2 projects) \$12,255, School District No 70 Port Alberni B C (2 projects) \$19,890, School District No 72 Campbell River B C \$11,826, School District No 84 Gold River B C \$2,640, School District No 87 Fort St John B C \$3,000, J Singer Pierceland Sask \$2,400, V Sparvier Broadview Sask \$2,380, M Spyglass Cando Sask \$5,712, D Sutherland Duck Lake Sask \$5,850, K Stacey Pierceland Sask \$3,680, P Stone Cando Sask \$5,600, S Stone Cando Sask \$4,000, A Strongeagle Muscow Sask \$10,400, L Taypotat Broadview Sask \$5,276, O Thunderchild Thunderchild Sask \$5,280, C Thomson Montmartre Sask \$6,336, W Tootoosis Cut Knife Sask \$3,600, A Toto Cupar Sask \$8,000, Tyee Bus Co Port Alberni B C \$2,400, D Unrau Pierceland Sask \$6,000, L Waholin Cando Sask \$4,500, P Wapass Thunderchild Sask \$5,000, A Weekusk Turtleford Sask \$5,280, R Wesauate Craven Sask \$5,600, Western Bus Lines Kamloops B C (17 projects) \$45,210, E Whitstone Onion Lake Sask \$5,200, H Whitstone Onion Lake Sask \$4,880, P Whitstone Onion Lake Sask \$7,600, R Whitstone Onion Lake

Sask \$5,320, R Wilson Transport Ltd Williams Lake B C (7 projects) \$17,096, L Wilson Vernon B C (7 projects) \$19,015, E Worm Quinton Sask \$4,800, T Woods Buffalo Narrows Sask \$6,400, C Wuttunee Cando Sask \$2,480, E Wuttunee Cando Sask \$5,000, G Wutunee Cando Sask \$4,680, L Wutunee Cando Sask (2 projects) \$10,020, C York Masset B C \$2,325.

PUBLIC RELATIONS CONTRACTS \$68,929—Profile Ltd Halifax N S \$9,600, Williams and Wilson Ltd Vancouver B C \$25,000.

MAINTENANCE ALLOWANCES—Education and Rehabilitation Care \$10,959,949—School District No. 57 Prince George B C (22 projects) \$212,275.

OTHER BUSINESS OR SPECIALIST SERVICES \$6,230,410—A D G A Ltd Ottawa Ont \$1,674, Airphoto Analysis and Associates Consultants Ltd Toronto Ont (3 projects) \$18,481, Aiyansh Band Council Aiyansh B C \$5,000, Alberta Native Comm Edmonton Alta (2 projects) \$10,841, Alberly Pullerits and Dickson Sudbury Ont \$8,262, Amber River Development High Level Alta \$3,000, M Anderson Abbotsford B C \$4,000, Anglican Church of Canada Schumacher Ont \$8,000, Anglican Church of Canada La Tuque Que \$3,500, T Arcand Morinville Alta \$2,500, L'Association des Indiens du Quebec, Quebec Que \$9,000, H Barnhart and Associates Ltd Manotick Ont \$4,010, Alphonse Beskaytsar Wollaston Lake Sask \$2,200, P Bignell The Pas Man \$3,000, B C Indian Homemakers Club Vancouver B C \$3,169, P Bellerose Edmonton Alta \$2,500, Berger Tisdall Clark and Lesly Ltd Toronto Ont \$12,000, A Bilodeau Dauphin Man \$4,350, Birch Findlay McFarlane Winnipeg Man (3 projects) \$15,000, Bird and Hale Toronto Ont \$27,244, K Bishop Winnipeg Man (4 projects) \$12,450, Blackfoot Stoney—Sarcee District Calgary Alta \$3,856, C Blackman Cold Lake Alta \$2,000, C Bolduc Shawinigan Que (8 projects) \$85,316, Blood Band Council Cardston Alta \$3,000, Boyer River Band High Level Alta \$4,400, A Boykin Morley Alta \$5,000, S Brackenbury Kamloops B C \$4,500, J Bredin Whitehorse Y T \$2,227, R Brosseau Roberval Que \$2,000, K Bryant Montreal Que \$2,910, R Bryce and G McIntosh Edmonton Alta \$2,250, J Bulldog High Level Alta \$2,100, Burchett Marine Services Delta B C (2 projects) \$9,350, R Burnside Orangeville Ont \$8,152, Canadian Corps of Commissioners Ottawa Ont \$3,597, Canadian Executive Service Overseas Montreal Que (3 projects) \$27,703, Canadian International Paper Co La Tuque Que \$12,066, Canadian Forces Central Fund Toronto Ont \$34,494, Camosun College Victoria B C (3 projects) \$43,342, Cariboo College Williams Lake B C (5 projects) \$19,802, Sister Celine Cluny Alta \$3,325, Certec Inc Montreal Que \$4,025, CESO Sydney N S \$5,000, Chapel of Memories Peace River Alta \$3,404, Chassé Tremblay and Associates Baie Comeau Que (2 projects) \$14,563, S Cody Seebe Alta \$11,900, Le Conseil de la Co-opération du Québec Quebec Que (2 projects) \$6,145, Consolidated Engines and Machinery Co Ltd Montreal Que \$2,696, R Courchene Winnipeg Man (3 projects) \$7,200, Côte Leclair Langlois and Associates Sherbrooke Que (2 projects) \$9,000, M Cousineau St Eustache Que \$2,710, Culver and Company Vancouver B C \$8,250, Crockett Writers Winnipeg Man \$5,200, W Davidson Banff Alta \$3,850, L Davis Truro N S \$10,000, C Delisle Sept-Îles Que \$7,873, L Demontigny Trois Rivières Que (2 projects) \$6,720, Department of Health and Social Development Edmonton Alta \$47,617 and Lands and Forests Edmonton Alta \$28,350, Department of Health and Social Development High Level Alta \$3,216, Department of Natural Resources Regina Sask \$15,943, G Deschênes Hauterive Que \$3,000, D Hallissey and Associates Quebec Que (4 projects) \$16,441, J Dettee Ilford Man \$3,000, Diocese of Saskatchewan Prince Albert Sask \$3,791, M Dillion Ltd Winnipeg Man (4 projects) \$21,106, Dominion Soil Investigations Ltd Windsor Ont \$2,887, Dominion Tanners Edmonton Alta \$3,051, D Du-Nord Senneterre Que \$23,152, Edmonton Hobbema District Edmonton Alta \$32,940, Edmonton Public School Board

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Edmonton Alta \$12,475, Edmonton Separate School District Edmonton Alta \$5,244, Epic Consulting Regina Sask \$5,075, Epic Consulting Calgary Alta \$2,470, Ernst and Ernst Chartered Accountants Edmonton Alta (4 projects) \$18,640, G Fisk Vancouver B C (8 projects) \$26,462, F P I P Regina Sask \$2,280, B Fox Cardston Alta \$4,500, E Fox Cardston Alta \$4,800, S Fox Cardston Alta \$4,200, B Freding Princeton B C \$2,405, Fort Vermilion School Division Fort Vermilion Alta (2 projects) \$288,739, H Hilary Halifax N S \$2,000, A Gagnon Associates Ottawa Ont \$8,745, E Gamble Rosthern Sask \$4,327, General Industrial Camps Ltd Edmonton Alta \$32,805, P Gill Pointe-Bleue Que \$20,586, E Gold Ottawa Ont \$3,422, J Goodin Westrose Alta \$2,150, Goodstriker Cardston Alta \$3,320, Government of Alberta—Department of Agriculture Ext and Colleges Division Edmonton Alta \$10,000 and Department of Industry and Tourism Edmonton Alta \$10,000, W Gray Toronto Ont \$2,400, Greer Galloway and Associates Peterborough Ont (3 projects) \$33,706, W Grace Sackville N B \$3,482, Grand Prairie and District Association for Retarded Children Grande Prairie Alta \$7,852, Hazelton Band Council Hazelton Ont \$2,000, W Head Toronto Ont \$2,700, Indian Crafts of Ontario Toronto Ont \$4,030, A Jack Eddontenajon B C \$2,400, Jellicoe Resources Associates Toronto Ont \$4,700, L Johnson Grand Centre Alta \$3,000, L Johnston Leask Sask \$3,500, M Joubert Montreal Que (2 projects) \$19,182, Juneau High Level Alta \$4,800, Kates Peat Marwick Toronto Ont (2 projects) \$21,330, W Kelly Ottawa Ont \$2,178, W Kennedy Oromocto N B \$5,200, J Knockwood Lennox Island P E I \$5,000, W Labillois Cel River N B \$2,600, A Laboucane Edmonton Alta \$3,700, T Lamb McManus and Associates Ltd Winnipeg Man \$3,500, Land Use Services Kelowna B C (8 projects) \$27,897, P Langlais Ste Foy Que \$3,700, Laurentian Institute for Social and Economic Development Inc Ottawa Ont \$4,500, Laventhol Krekstein Howarth & Howarth Toronto Ont \$3,360, N Ledoux Marcelin Sask \$2,550, Verna Lee The Pas Man \$3,500, Lemieux Morin Bourdages Doucet Simard Jonquière Que (9 projects) \$35,976, C Lerioux Fredericton N B \$4,000, M Lessard Quebec Que \$11,013, Lesser Slave Lake Agency High Prairie Alta \$6,237, T Levallée Beaumont Que \$5,423, V Leveque The Pas Man \$3,250, Lorrain Gérin-Lajoie Montreal Que \$29,082, W Lundie Churchill Man \$2,000, G MacDonald Sydney N S \$5,000, J MacDonald Ottawa Ont \$2,100, J MacLaren Ltd London Ont \$5,452, C MacCrae Vancouver B C \$4,756, Makwa Lake Development Corp Loon Lake Sask \$5,659, Province of Manitoba Winnipeg Man \$5,000, The Manitou Arts Foundation Ltd Toronto Ont \$6,000, Maplethorpe Contractors Westaskiwin Alta \$40,000, D Maracle Deseronto Ont \$3,808, Marshall Macklin and Monahan Toronto Ont \$6,605, McFee Plumbing and Heating Sioux Lookout Ont \$6,130, McKinnon Alex Associates Calgary Alta \$3,200, T McLaughlin Development Associates Ltd Ottawa Ont \$10,600, Metropolitan Trust Co Ltd Toronto Ont \$4,387, Miniely Davidge and Company Edmonton Alta \$3,000, Minister of Finance—Province of British Columbia Victoria B C \$42,847, Van Minnen Construction Ltd Chatham Ont \$40,114, P Morin Duberger Que \$2,000, Mount Currie Indian Band Mount Currie Alta \$3,036, R Nason Fredericton N B \$2,400, Native North American Studies Institute Montreal Que \$2,558, E Nelson Kenora Ont \$2,760, Nesco Consulting Ltd Edmonton Alta \$51,000, W Newbigging Edmonton Alta \$4,250, Nishnawbe Institute Toronto Ont \$15,000, Oblate Indians—Eskimo Council Ottawa Ont \$22,000, Oblate of Mary Immaculate Order Ottawa Ont \$2,500, Ontario Institute for Studies in Education Toronto Ont (3 projects) \$57,432, G Owen Vancouver B C \$2,700, R Paul Wakaw Sask \$4,327, Peat Marwick Mitchell and Company Ottawa Ont (6 projects) \$15,424, Peigan Band Council Brocheta Alta \$3,000, E Philips Maple Ridge B C (3 projects) \$9,338, Planex Services

Quebec Que \$3,760, County of Ponoka No 3 Ponoka Alta \$3,410, F Price and Associates Winnipeg Man \$2,065, Price Bakken and Associates Winnipeg Man \$4,950, Proctor and Redfern Ltd Sault Ste Marie Ont \$3,011, Project Development Services Kamloops B C \$3,492, Province of Saskatchewan—Department of Education Regina Sask \$31,252, Department of Education Prince Albert Sask \$8,079, Provincial Treasurer Edmonton Alta (2 projects) \$13,500, Range Aerial Survey Ltd Calgary Alta \$3,037, R Racine St Romuald Que \$3,000, Reeves Business College North Battleford Sask \$2,394, Receiver General of Canada Vancouver B C \$2,900, Reid Growther and Partners Ltd Winnipeg Man \$14,368, J Richards and Associates Ltd Ottawa Ont (2 projects) \$32,796, Riddell Stead and Co Vancouver B C \$4,125, A Rioux Lac St Joseph Que (2 projects) \$13,500, A Robertson Edmonton Alta (2 projects) \$9,800, H Robinson and Associates Ottawa Ont (6 projects) \$18,710, Rochette Rochefort and Pineau Ste Foy Que (8 projects) \$37,887, R Rohn Winnipeg Man \$3,000, F Rose Ottawa Ont \$9,625, P Ross and Partners Vancouver B C (11 projects) \$55,766, Royal Ontario Museum Toronto Ont \$8,000, Union of British Columbia Indian Chiefs Victoria B C (3 projects) \$11,491, Union of New Brunswick Indians Fredericton N B (3 projects) \$10,847, Union of Ontario Indians Toronto Ont \$5,000, University of British Columbia Vancouver B C (5 projects) \$72,264, University of Saskatchewan Regina and Saskatoon Sask \$32,574, Samson Belair Riddell Stead Inc Ottawa Ont (2 projects) \$9,563, J Samson Hobbema Alta \$3,000, School District No 23 Kelowna B C (3 projects) \$16,184, School District No 39 Vancouver B C (11 projects) \$44,860, School District No 44 North Vancouver B C (2 projects) \$5,445, School District No 46 Gibsons B C (9 projects) \$35,816, School District No 48 Squamish B C (2 projects) \$12,142, School District No 57, Prince George B C (12 projects) \$43,208, School District No 75 Mission City B C (2 projects) \$14,205, School District No 76 Agassiz B C \$2,763, J Scott Picton Ont \$3,150, W Sears and Associates Ltd Stoney Creek Ont (5 projects) \$76,681, Seaway Storage Inc Montreal Que \$13,535, Service Social de la Maurice La Tuque Que \$21,000, Service Social Diocese Chicoutimi Chicoutimi Que \$11,000, Service Social de Gaspé Gaspé Que \$18,145, Service Social du Saguenay Hauterive Que \$56,978, Service Social de l'ouest Québécois Amos Que \$63,240, C Shultz Co Ltd Vancouver B C (8 projects) \$65,166, B Simmelink Rocky Mountain House Alta \$4,000, Simon Fraser Private Hospital Prince George B C (3 projects) \$6,214, Skidegate Band Council Skidegate B C \$3,780, C Smith Edmonton \$4,000, S Smith Brochet Alta \$2,250, Société Generale d'Informatique Inc Montreal Que (2 projects) \$9,227, L Scop Cardston Alta \$2,000, St Amant Vézina Vinet Brassard Val d'Or Que (3 projects) \$25,463, Stanley Associates Engineering Ltd Edmonton Alta (2 projects) \$17,500, K Stanway High Level Alta \$3,811, R Steinhaver and F Gladstone Edmonton Alta (4 projects) \$55,150, J Steward North Vancouver B C (3 projects) \$39,733, J Stillwell Slave Lake Alta \$2,540, D Stow Carman Man (2 projects) \$7,900, D Sweeney Morley Alta \$3,800, Terra Scan Toronto Ont \$20,300, Thorne Gunn Helliwell and Christensen Sudbury Ont (2 projects) \$19,766, Thorne Gun Helliwell and Christensen Kamloops B C (3 projects) \$16,068, The Tower Co Ltd Montreal Que \$19,833, Tremblay Héroux and Associates Shawinigan Que (15 projects) \$163,518, H Tremblay Val Senneville Que \$18,825, P Tremblay Quebec Que \$4,950, N Truth Calgary Alta \$2,220, D Wahn Winnipeg Man (2 projects) \$6,000, G Ward and Partners Ottawa Ont (8 projects) \$25,673, W Wardrop and Associates Ltd Winnipeg Man \$11,500, H Warner Nanaimo B C \$3,247, Wild Rice Co-op Winnipeg Man \$4,560, Wilmurton Financial Consultant Ltd Toronto Ont (3 projects) \$5,389, C Woodbridge Edmonton Alta \$4,400, M Wright and Associates Sault Ste Marie Ont \$6,684, YMCA Toronto Ont \$39,356, L Zettergren Winnipeg Man \$4,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

NORTHERN DEVELOPMENT PROGRAM

ARTIST AND DESIGNERS FEES \$1,124

CLASSROOM ASSISTANTS \$12,187—B Kiblakoot Rankin Inlet N W T \$3,575, J Kusugak Rankin Inlet N W T \$6,175.

DATA PROCESSING SERVICES \$32,470

ENGINEERING SERVICES \$994,954

HONORARIA \$490

INTERPRETER'S FEES \$317

LEGAL FEES \$7,699.

MEDICAL EXAMINATIONS \$2,247.

OTHER SERVICE CONTRACTS \$1,097,687—University of Alberta Edmonton Alta (4 projects) \$114,275, Atco (Western) Ltd Calgary Alta \$39,868, Bayline Taxi Co Ltd Churchill Man (2 projects) \$14,971, F P Bower Fort Smith N W T \$2,852, K E Bowlby Ottawa Ont \$2,000, University of British Columbia Vancouver B C (2 projects) \$78,787, Brock University St Catharines Ont \$11,270, H Brody Ottawa Ont \$3,600, University of Calgary Calgary Alta \$14,300, Campbell Drywall Ltd Ottawa Ont \$7,996, Canadian National Institute for the Blind Toronto Ont \$181,150, Carleton University Ottawa Ont \$10,247, A Charlie Old Crow Y T \$2,408, Chun-yan Kuo London Ont \$2,750, E Clark Ottawa Ont \$2,310, A Cragg Ottawa Ont \$2,500, Dalhousie University Halifax N S \$4,430, Gauthier Poulin Theriault Ltée Quebec Que \$20,000, C Godin Ste Dorothee Quebec \$2,000, W A Gray Toronto Ont \$18,200, K R Greenaway Ottawa Ont \$9,000, J K Greenwood Ottawa Ont \$4,000, J Hardisty Fort Simpson N W T \$2,750, Hedlin Menzies & Associates Winnipeg Man \$2,500, Homa & Associates Montreal Que (2 projects) \$11,000, Igloolik Eskimo Co-operative Igloolik N W T (2 projects) \$18,075, Indian Eskimo Association of Canada Toronto Ont (2 projects) \$9,000, Ingledow & Associates Ltd Vancouver B C \$4,100, Laborde Simab & Frost Ltd Calgary Alta \$6,750, Laval University Quebec Que \$112,000, E Lennie Inuvik N W T \$2,713, Manomee Frobisher Bay N W T \$2,500, McGill University Montreal Que \$4,950, Mechron Engineering Products Ltd Ottawa Ont \$7,802, Muskey Research Institute Fredericton N B \$16,000, Norman Wells Transportation Ltd Norman Wells N W T \$7,112, North Hills News Limited Calgary Alta (2 projects) \$5,597, North Star Bus Lines Ltd Churchill Man (3 projects) \$9,142, Ottawa University Ottawa Ont \$10,000, Panelook Arctic Bay N W T \$2,500, Papineau Gerin-Lajoie Leblanc Edwards Architects Montreal Que \$6,394, Reid Collins & Associates Vancouver B C \$14,400, J L Richards & Associates Ltd Ottawa Ont (2 projects) \$28,860, Sacks Harbour Trappers Association Sacks Harbour N W T \$10,000, University of Saskatchewan Saskatoon Sask (6 projects) \$96,726, R Saunders Ottawa Ont \$2,790, F F Slaney & Co Ltd Vancouver B C \$5,000, Steiner Public Relations Calgary Alta \$2,813, K Tétu Ottawa Ont \$2,000, Tremblay Heroux & Associés Shawinigan Que \$4,500, T Trudeau Ottawa Ont \$3,000, Uluapik Hall Beach N W T \$2,500, Underwood McLellan & Associates Ltd Edmonton Alta \$12,000, S Van Raalte Ottawa Ont \$5,802, Weber Homes Ltd Yorkton Sask \$92,055, West Baffin Eskimo Co-operative Ltd Cape Dorset N W T \$10,045, West Canadian Graphic Industries Ltd Edmonton Alta (3 projects) \$13,397, K Wylie Yellowknife N W T \$2,000.

PHOTOGRAPHER SERVICES \$6,711—T Pearce Ottawa Ont \$2,500.

PROTECTION SERVICES \$12,514.

STENOGRAPHIC ASSISTANCE \$5,235.

TEACHERS AT DUKE OF EDINBURGH SCHOOL CHURCHILL MANITOBA \$259,011—R Anderson \$3,959, H Ball \$8,389, G Beaudin \$3,952, A Becker \$11,413, N Campbell \$9,162, W R Carter \$5,610, W Chomyn \$5,569, I Clark \$11,653, G Cook \$14,502, J Courtland \$10,379, B Everingham \$8,413, J Fenton \$2,757, D Gabbs \$4,518, K Hiebert \$5,702, G Kaip \$6,242, L Lawrie \$6,470, T MacDonnell \$10,920, M McCartney \$5,674, L McLeod \$3,417, Myros \$15,914, D Osborne \$12,818, T O'Shea \$14,833, T Pertson \$9,363, L Peters \$15,559, G H Strauss \$3,902, W J Strauss \$18,395, M Thompson \$6,818, K Whyte \$6,906, J C Wilson \$15,802.

TRAINEES—Clothing \$9,079, Personal Allowances \$13,232, Travel \$35,499 and Tuition \$5,379.

TUITION—Fees and tests \$18,252.

MISCELLANEOUS SERVICES \$611,669—Arctic Outpost Camps Ltd Edmonton Alta \$7,437, A T A Construction Ltd Hay River N W T \$22,680, Boyd Moving & Storage Ottawa Ont (2 projects) \$47,223, Buffalo Airways Ltd Fort Smith N W T \$10,986, Churchill School District No 2264 Churchill Man \$96,994, Clarkes' Oil Sales Fort Smith N W T \$4,269, Enoogoo Arctic Bay N W T \$2,500, Folio Productions Ltd Toronto Ont \$4,900, Frobisher Developments Ltd Edmonton Alta \$41,872, Herbert & Lalonde Montreal Que \$2,500, Hewitt Equipment Limited Montreal Que (2 projects) \$46,735, Hudson's Bay Municipal Smelting Company Ltd Flin Flon Man \$24,000, Hopkins Hedlin Ltd Toronto Ont \$3,442, International Mine Services Ltd Toronto Ont \$2,209, Janus Museum Consultants Ltd Toronto Ont (2 projects) \$17,542, Johnson Construction Company Fort Smith N W T \$2,247, Kenting Aviation Toronto Ont \$14,850, River Esso Service Hay River N W T \$2,404, Western Minerals Ltd Calgary Alta \$26,316

NATIONAL AND HISTORIC PARKS

LEGAL FEES AND COURT COSTS \$2,529.

CATERING \$299,124.

COMMISSIONAIRES \$272,130.

MEDICAL AND HEALTH \$17,036.

STUDENT GUIDES \$207.

CONTRACTS \$8,937,419—Acadia University Wolfville N S (2 projects) \$7,500, J Acland Toronto Ont \$8,000, Acres Western Ltd Calgary Alta \$2,750, S Anderson Vancouver B C \$2,000, A Arsenault Montreal Que \$4,000, Atlantic Resource Planners Ltd Fredericton N B (2 projects) \$7,525, J Baud Ottawa Ont \$8,400, Beauchemin Beaton Lapointe Montreal Que \$27,500, R Belanger Ville de Lislet Que \$5,075, A Bouchard Montreal Que \$3,500, B Bouchard Quebec Que \$7,650, E Boulerville Ottawa Ont \$2,240, J Bourgault St Jean Port Joli Que \$3,000, G Brazeau Hull Que \$4,170, H Brehaut Winnipeg Man \$2,407, University of British Columbia Vancouver B C \$4,000, M Brunet Ottawa Ont \$2,530, Canadian Environmental Sciences Ltd Vancouver B C \$15,500, J Carter Ottawa Ont \$3,000, O Challand Construction Rocky Mountain House Alta \$5,443, L Clarke Ottawa Ont \$2,016, E Collard Montreal Que (2 projects) \$10,000, Coming World Exhibition Ltd Montreal Que \$2,520, Duffus Romans Kundzins and Rounsefell Halifax N S \$6,000, Dupuis and Côté Quebec Que (5 projects) \$77,123, H Durant Ste Foy Que \$31,000, N Dykes Ottawa Ont \$3,400, B Easson Ottawa Ont \$4,900, J Eastman and Associates Ltd Toronto Ont (2 projects) \$6,452, Environmental Control Consultants Ltd Ottawa Ont \$4,900, Eriksson and Padolsky Ottawa Ont, \$5,020, W Folan Ottawa Ont \$2,100, D Ford Hamilton Ont \$3,000, Fort Hammond Boat Yard Ltd Maple Ridge B C \$24,583, N Genet

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Montreal Que \$7,200, D Graham and Associates Ltd Ottawa Ont \$9,461, R Grange Tampa Fla USA (2 projects) \$9,150, Halse-Martin Construction Co Ltd Vancouver B C \$15 744, Hedlin Menzies and Associates Ltd Toronto Ont \$3,000, M Henrion Ottawa Ont \$8,200, High Country Research and Development Montreal Que \$14,400, Hildebrandt Young and Associates Ltd Winnipeg Man \$3,550, A Hodgins Ottawa Ont \$2,558, B Humphreys Manotick Ont (3 projects) \$12,825, A Innes-Taylor Whitehorse Yukon \$2,400, D Jette Vancouver B C \$3,000, E Kish Ottawa Ont \$2,800, Lalonde Girouard Letendre and Associates Montreal Que (3 projects) \$52,365, G Lapierre Montreal Que \$9,000, Larocque Ménard Theriault Quebec Que (4 projects) \$99,593, Laurentian Institute for Social and Economic Development Inc Ottawa Ont (2 projects) \$9,874, L'Université Laval Quebec Que (3 projects) \$20,000, J Lavoie Montreal Que \$4,700, N Lee Sillery Que \$4,200, Legendrama Productions Toronto Ont (2 projects) \$8,663, H MacDonald Ottawa Ont \$2,750, A MacLean Vancouver B C \$3,900, B McBurney Ottawa Ont \$3,672, Monarque Morelli Gaudette and Laporte Montreal Que \$11,998, University of New Brunswick Fredericton N B (2 projects) \$7,000, University of Newfoundland St John's Nfld \$2,500, Office Overload Co Ltd Ottawa Ont \$4,190, H Paish and Associates Vancouver B C \$3,050, P Phelan and Perry Ltd Toronto Ont \$6,548, J Poirer Maniwaki Que \$9,000, R Raphael Pte Gatineau Que \$16,226, Restigouche Log Driving and Boom Co Restigouche Que \$3,600, B Rich Toronto Ont \$2,200, R Meadows and Associates Victoria B C \$4,225, R Halsall and Associates Ltd Toronto Ont \$7,264, Rochette Rochefort and Pineau Ltd Ste Foy Que (3 projects) \$59,007, J Ross London Ont \$2,000, A St Amour Ottawa Ont \$2,250, G Sato Ottawa Ont \$7,500, Sereq Inc Montreal Que \$31,500, Simon Fraser University Burnaby B C \$5,000, Stewart and Morrison Ltd Toronto Ont \$5,000, M Sykes Ottawa Ont \$3,000, Taaw Productions Ltd Toronto Ont \$14,000, University of Toronto Toronto Ont \$12,500, Trent University Peterborough Ont \$5,000, Trudeau Gascon Lalancette and Associates Montreal Que (3 projects) \$44,522, P Unterhoffer Ottawa Ont \$5,900, Via LeMonde Canada Inc Montreal Que \$5,000, Waring Hoffmann Baker Ltd Toronto Ont \$5,895, Warnock Hersey International Ltd Montreal Que \$2,008, M Wong Ottawa Ont \$5,880, J Yarmola Ottawa Ont \$11,750.

WORK ADVANCE NP \$4,696.

APPRAISAL REVIEW BOARD \$8,623—C Campbell McLaurin Calgary Alta \$2,800.

CONSULTANT CONTRACTS \$255,180—Admar Inc Montreal Que \$11,260, S Anderson Ottawa Ont \$8,040, J Bérubé Stanstead Que \$3,163, M Baldet Paris France \$2,000, S Bonderski Ottawa Ont \$3,738, V Broodhagen Ottawa Ont \$6,900, Caron Juneau Bigué Baril Trois Rivières Que \$3,706, C Chislett Ottawa Ont \$6,900, T Connell Armdale N S \$2,588, G Corkum Halifax N S \$2,875, D Creighton Brooklin Ont \$6,500, G Crockett Ottawa Ont \$6,900, G Cymbaluk Assiniboia Man \$5,750, J Daigneault Lévis Que \$4,600, Environmental Control Consultant Ottawa Ont \$5,100, J Fenelon Quebec Que \$6,613, R Graham Dartmouth N S \$3,163, W Hockey Kentville N S \$3,642, J Ingarfield Armdale N S \$3,015, C Jaenen Ottawa Ont \$2,500, M Kearney St John's Nfld \$3,685, J Kozerawski Quebec Que (2 projects) \$7,470, M Larocque Quebec Que \$48,206, A Marchetti Hull Que \$5,775, A McKay Almonte Ont \$3,141, R Peck Wolfville N S \$4,500, C Poulin Quebec Que \$2,300, B Prins Cornwall Ont \$6,900, J Richards and Associates Ltd Ottawa Ont \$3,276, D Ritchie Ottawa Ont \$3,450, A Roy Quebec Que \$4,600, G Shemdin Etobicoke Ont \$2,500, R Simard Quebec Que \$4,600, M Saucy Hull Que \$2,208, J Steward Richmond Hill Ont \$2,300,

D St Louis Quebec Que \$8,830, J St Pierre Quebec Que \$2,875, R St Pierre Edmundston N B \$3,642, P Sutherland Ottawa Ont \$3,611, O Vermette Quebec Que \$5,360, M Weil Ottawa Ont \$13,038, J Wells Ste Foy Que \$4,600, A Wildsmith Ottawa Ont \$9,360.

RESEARCH CONTRACTS \$273,321—University of Calgary Calgary Alta \$17,500, E Collard Montreal Que \$10,500, A Davis Ottawa Ont \$2,100, C Davis Ottawa Ont \$2,100, Y Desloges Hull Que (4 projects) \$18,235, F Donnelly Lachine Que (2 projects) \$7,800, H Durand Ste Foy Que \$31,000, N Dykes Ottawa Ont \$4,785, B Easson Ottawa Ont \$4,900, J Fortier Louisbourg N S \$7,140, M Fortier Louisbourg N S \$2,800, N Genet Montreal Que \$7,200, M Gruer Quebec Que (2 projects) \$4,900, J Hardy Ste Foy Que (2 projects) \$6,876, A Innes-Taylor Whitehorse Y T \$2,400, P Lapointe Lucerne Que (3 projects) \$15,380, A Bournette Montreal Que (2 projects) \$9,900, N Lee Sillery Que \$5,775, M Lewis Hull Que (2 projects) \$11,700, K Lind Calgary Alta \$2,800, C Lindsay Louisbourg N S \$4,710, R Litahan Paris France (2 projects) \$6,500, A MacLean Vancouver B C \$3,900, D MacMillan Quebec Que (2 projects) \$6,400, University of Newfoundland St John's Nfld \$2,500, K Price, Ottawa Ont (2 projects) \$6,500, V Suthren Montreal Que \$9,400, University of Toronto Ont \$12,500, Trent University Peterborough Ont \$5,000, J Tullach Ottawa Ont (2 projects) \$9,990, L Vermett Montreal Que (2 projects) \$7,220, O Wilson Quebec (2 projects) \$10,185.

CATERING MEAL RECOVERY \$95,391.

HISTORIAN \$28,653—B Dunn Louisbourg N S \$4,710, J Dunn Louisbourg N S \$5,598, M LaGrenade Montreal Que \$7,124, G Proulx Louisbourg N S \$5,243, H Thibault Louisbourg N S \$5,978.

SURVEY \$150,720—Acadia University Wolfville N S \$3,000, Y Boivin Grand-Mère Que (3 projects) \$16,128, Boulay Leclerc Picard and Remillard Ste Foy Que \$9,136, J Lavoie Montreal Que \$4,700, J Lavoie Ste Anne Des Monts Que (2 projects) \$31,952, P Lessard Shawinigan Que \$6,116, J MacLaren London Ont \$13,513, Midwest Surveys Ltd Calgary Alta \$9,825, B Reeves Calgary Alta \$11,500, J Roy Chandler Que \$15,850, Simon Fraser University Burnaby B C \$5,000, University of Manitoba Winnipeg Man \$4,000, W Surveys Ltd Calgary Alta \$20,000.

STUDY—\$199,754—Acres Western Ltd Calgary Alta \$4,250, Admar Inc Montreal Que (2 projects) \$23,480, P Balyck North Battleford Sask \$3,500, J Beland Montreal Que \$8,400, M Bell Victoria B C \$14,894, L Boukhout Calgary Alta \$2,700, Carleton University Ottawa Ont (2 projects) \$9,000, L Clark Ottawa Ont \$2,016, Crealplan Ltd Winnipeg Man \$6,100, Edson Health Unit Edson Alta \$2,460, D Ford Hamilton Ont \$3,000, Gauthier Poulin and Theriault Quebec Que \$3,000, M Grandtner Quebec Que \$7,000, Hedlin Menzies and Associates Toronto Ont \$3,000, Hildebrandt Young and Associates Winnipeg Man \$3,550, B Kregosky Calgary Alta \$2,050, P Kuchar Edmonton Alta \$6,000, Materials Testing Lab Ltd Calgary Alta \$13,910, J McCloskey Windsor Ont \$2,500, R Menefy Ottawa Ont \$3,900, P Morissette Quebec Que \$5,000, D Parsons Vancouver B C \$8,000, J Poirer Maniwaki Que \$5,000, Reid Crowthers and Partners Calgary Alta (3 projects) \$11,532, J Ross London Ont \$2,000, A St Amour Ottawa Ont \$2,250, University of British Columbia Vancouver B C \$4,000, University of Calgary Calgary Alta \$4,300, University Laval Quebec Que \$23,500, University of New Brunswick Fredericton N B \$7,000, K Younge Edmonton Alta \$2,462.

MISCELLANEOUS \$786,695—J Ackland Toronto Ont \$8,000, Admar Inc Montreal Que \$3,379, J Anderson Vancouver B C \$2,000, A Arsenalont Montreal Que \$4,000, Associated Engineering Services Ltd Calgary Alta \$2,800, Associated Engineering

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Services Ltd Edmonton Alta \$42,093, Atlantic Resources Planners Ltd Fredericton N B 7,525, Barder and Associates Calgary Alta \$2,160, A Bouchard Montreal Que \$3,500, Boulay Leclerc Picard and Remillard Ste Foy Que \$9,136, E Boulerville Ottawa Ont \$2,240, J Bourgault St Jean Port Joli Que \$3,000, W Brehaut Winnipeg Man \$2,407, Broomwade Division of Compair Montreal Que \$2,541, Campbell Printing Ottawa Ont (2 projects) \$8,800, University of Calgary Calgary Alta (5 projects) \$34,915, J Carter Ottawa Ont \$3,000, C D A Industries Ltd Scarborough Ont \$36,773, O Challand Construction Rocky Mountain House Alta \$5,443, Bruce Cochrane Associates Ltd Halifax N S \$18,000, Complian Research Associates Ltd Toronto Ont \$2,090, J Courteney Calgary Alta \$3,000, Crawley Films Ltd Ottawa Ont (2 projects) \$6,048, D Creighton Brooklin Ont \$6,500, R Dancel Sydney N S \$2,025, Darveau Grenier Lussier and Associates Quebec Que (4 projects) \$32,425, R Darveau Quebec Que \$7,085, Datalink Ltd Ottawa Ont (2 projects) \$2,036, R Dayee Regina Sask \$4,800, Department of Lands and Forests—Province of Alberta Edmonton Alta \$6,346, D Donald Calgary Alta \$2,424, P Dooling Vancouver B C \$4,000, F Downes Selkirk Man \$6,000, J Eastman and Associates Ltd Toronto Ont \$6,878, T Fairbairn Kingsville Ont (3 projects) \$8,510, M Fieguth Battleford Sask \$2,000, W Folan Ottawa Ont \$2,100, Princess Louise Fusiliers Halifax N S \$2,800, Gauthier Poulin and Theriault and Associates Quebec Que \$24,000, E Gaundrowe Dawson City Y T \$5,100, D Graham and Associates Ottawa Ont \$9,461, R Grange Tampa Fla USA (2 projects) \$9,150, E C Grantner & Cie St John's Nfld \$97,323, Hewitt Equipment Montreal Que \$44,443, D Jette Vancouver BC \$3,000, E Kish Ottawa Ont \$2,800, Kostenuke Forest and Associates Calgary Alta (2 projects) \$6,441, R Kostuch Assoc Ltd Brockville Ont \$2,892, T Lamb McManus and Assoc Ltd Calgary Alta (2 projects) \$7,652, G Lapierre Montreal Que \$9,000, Laurentian Institute for Social and Economic Development Inc Ottawa Ont \$4,875, Laval University Quebec Que \$5,800, F Lelieure Ste Therese de Gaspé Que \$3,200, H MacDonald Ottawa Ont \$2,750, Machair Surveys Ltd Calgary Alta \$6,966, B McBurney Ottawa Ont \$3,672, E Morse Ottawa Ont (2 projects) \$6,400, Office Overload Co Ltd Ottawa Ont \$4,190, Paul Phelan and Perry Ltd Toronto Ont \$2,449, Piette Audy Lepinay Bertrand and Lemieux Quebec Que \$3,666, Publi-Media Inc Montreal Que \$25,000, Underwood McLellan and Assoc Ltd Calgary Alta \$4,800, R Scace and Associates Calgary Alta (2 projects) \$6,800, Waring Hoffman Baker Ltd Toronto Ont \$11,730.

INDUSTRY, TRADE AND COMMERCE

Payment for services with individual payments of \$2,000 or over were:

TRADE INDUSTRIAL PROGRAM

BILINGUAL TRAINING \$39,908—Interprovincial Music Systems of Canada Ltée Hull Que \$7,890, Université Laval Quebec Que \$16,471.

CREDIT REPORTS \$7,397—Dun & Bradstreet of Canada Ltd Toronto Ont \$7,397.

ENGINEERING \$54,101—L Ferrabee Montreal Que \$4,000, Letendre Monti Lavoie Nadon Montreal Que \$3,000, Longpre Marchand Goudreau Stewart and Dobush Montreal Que \$4,000, Mathers and Holdenby Architects Toronto Ont \$2,000, Nychuk Lumber Limited Swastika Ont \$3,016, Page and Steele Architects Toronto Ont \$2,000, Parkin Searle Wilbee Rowland Don Mills Ont \$7,500, Programmed Communications Ltd Montreal Que \$15,364.

LEGAL SERVICES \$2,967—H B Monk Winnipeg Man \$2,967.

MANAGEMENT CONSULTANT \$268,531—Acres International Ltd Niagara Falls Ont \$18,850, A D G A Limited Ottawa Ont \$10,326, Business Intelligence Services Ltd London England \$12,650, Ernst and Ernst Montreal Que \$30,800, Feldman Timber Co Ltd Timmins Ont \$2,000, Graham C Gibb Beaconsfield Que \$3,500, John Gilbank Ottawa Ont \$2,375, E G Hauptman Richmond B C \$5,740, Gary O Huntley Toronto Ont \$2,320, Institute for the Future Ottawa Ont \$2,477, Kates Peat Marwick and Co Toronto Ont \$30,800, Leetham Simpson Ltd Montreal Que \$81,661, Dr I A Litvak Ottawa Ont \$2,500, John Morawski King City Ont \$2,691, B C Research Vancouver B C \$9,229, Ross Associates Inc Norwalk Conn USA \$13,283, P S Ross Partners Ottawa Ont \$3,800, Dr J K Sharma Ottawa Ont \$4,050, Southam Marketing Research Don Mills Ont \$6,600, University of Waterloo Waterloo Ont \$3,550.

MEDICAL SERVICES \$11,912—Government of Canada—Department of National Health and Welfare Ottawa Ont \$11,912.

MOTION PICTURE PRODUCTION \$24,181—Government of Canada National Film Board Montreal Que \$6,178, Tatham Industries Ltd Thornhill Ont \$13,058.

PROTECTION SERVICES \$58,337—Canadian Corps of Commissioners Ottawa Ont \$58,337.

PUBLIC RELATIONS \$2,698—P A Gardner Ottawa Ont \$2,538.

RESEARCH SERVICES \$27,640—DeHavilland Aircraft of Canada Ltd Downsview Ont \$21,444, Government of Canada—Statistics Canada Ottawa Ont \$6,000.

TRAINING FEES \$67,298—Atlantic Summer School for advanced Management Halifax N S \$3,000, Carousel Inn Smith Falls Ont \$4,352, Government of Canada—Public Service Commission Ottawa Ont \$22,004, Management Renewal Ltd Ottawa Ont \$2,400, University of Western Ontario London Ont \$3,000.

MISCELLANEOUS \$3,293,960—Additional Services Ltd Ottawa Ont \$13,585, Bilingual Personnel Hull Que \$2,046, Russel A Blenkarn Don Mills Ont \$3,790, R M Bryden Kanata Ont \$9,600, Business Intelligence Services Ltd London England \$12,500, J D Campbell Campbellville Ont \$11,325, Canada Mink Breeders Association Port Credit Ont \$2,500, Canadian Starch Co Ltd Montreal Que \$7,128, Carousel Inn Smith Falls Ont \$4,352, H V Chapman and Associates Toronto Ont \$7,783, Computer Services Bureau Ottawa Ont \$59,200, Creative Department Inc Montreal Que \$2,666, R B Douglas McTaggart Sask \$3,194, Charles P Dowd Victoria B C \$2,500, F E Dudas Toronto Ont \$2,200, École D'Architecture Montreal Que \$7,267, E M R and Associates Toronto Ont \$2,500, Federal Grain Ltd Winnipeg \$2,173, L Ferrabee Montreal Que \$6,469, Patrick Foody and Co Ltd Edmonton Alta \$59,658, General Foods Ltd Toronto Ont \$4,682, Graham and Bacon Architects Thunder Bay Ont \$15,375, Joan L Hadlow Clayton Mo USA \$5,000, H A Hampton Montreal Que \$4,022, Forest Hilland Narcom Sask \$2,200, Government of Canada Department of National Defence Ottawa Ont \$3,151, Department of Supply and Services Ottawa Ont \$22,393, Information Canada Ottawa Ont \$1,871,519, Public Service Commission Ottawa Ont \$13,877 and Statistics Canada Ottawa Ont \$2,378, Hopkins Hedlin Ltd Toronto Ont \$59,964, Dr S C Hudson Aylmer Que \$2,881, P J Huggett Ottawa Ont \$4,519, Husky Manufacturing and Tool Work Ltd Bolton Ont \$5,155, Imperial Oil Ltd Toronto Ont \$18,000, International Woodworking and Machinery Furniture Supply Fair Louisville Kentucky USA \$3,353, Kates Peat Marwick and Co Toronto Ont \$48,322, Don W Kelly Winchester Mass USA \$4,000, Douglas N

INDUSTRY, TRADE AND COMMERCE—Continued

Kendall Toronto Ont \$4,056, S R Kent Don Mills Ont \$3,957, C Kidd Toronto Ont \$5,400, I Kon Westmount Que \$5,200, John Labatt Ltd London Ont \$6,277, Laffon Belair and Associates Ottawa Ont \$4,985, P Lamontagne Ottawa Ont \$3,340, R Lavoie Montreal Que \$4,200, Jean-Claude Lessard Ottawa Ont \$3,750, Arthur D Little of Canada Toronto Ont \$2,100, Paul Manning Ottawa Ont \$2,500, Thomas L Marshall Ottawa Ont \$5,105, Miss Stacey Ottawa Ont \$30,053, Robert Minns Ottawa Ont \$11,095, Mary Molloy Ottawa Ont \$6,011, Office Overload Co Ltd Ottawa Ont \$40,510, Personnel Pool Ottawa Ont \$16,663, Publicite-Services Ltée Montreal Que \$2,158, J L Richardson and Associates Ottawa Ont \$24,358, O C S Richardson Calgary Alta \$4,050, G Robertson and Associates Ottawa Ont \$9,500, P S Ross and Partners Ottawa Ont \$7,111, P S Ross and Partners Toronto Ont \$80,707, Royal Architectural Institute Ottawa Ont \$8,130, Dr H S Saini Ottawa Ont \$2,250, George Sanderson Montreal Que \$3,548, Searle Wilbee Rowland Toronto Ont \$81,483, Seccomba House Don Mills Ont \$6,000, L R Sim Ottawa Ont \$3,213, Murray Skeates Birmingham England \$2,400, Spar Aerospace Products Ltd Toronto Ont \$22,239, Specification Writers Association of Canada Toronto Ont \$14,052, J St Laurent Sillery Que \$9,825, Gordon J Stringer Ltd Ottawa Ont \$20,453, Task Force Agency Ltd Ottawa Ont \$3,763, Thorne Group Ltd Toronto Ont \$6,000, Underwood McLellan and Associates Saskatoon Sask. \$43,694, United Nations New York N Y USA \$2,000, Université de Montréal Montreal Que \$27,289, Urwick Currie and Partners Ltd Toronto Ont \$27,569, A Warson Associates Toronto Ont \$4,470.

TOURISM PROGRAM

ACCOUNTING \$3,267.

MOTION PICTURES \$336,091—Government of Canada—National Film Board Montreal Que \$369,515.

PROTECTION SERVICES \$16,278.

PUBLIC RELATION SERVICES \$62,093.

TRAINING FEES \$10,908.

MISCELLANEOUS \$963,128—Barbara Baker Ottawa Ont \$2,924, Andre Benard and Associates Montreal Que \$16,126, C F O Boyce Ottawa Ont \$2,627, Richard Brown Montreal Que \$5,367, Canadian Facts Co Ltd Toronto Ont \$3,400, Canadian Restaurant Association Toronto Ont \$5,000, John De Visser Toronto Ont \$4,476, Dominion Computer Support Services Ltd Ottawa Ont \$13,523, Alan Drey Chicago Ill USA \$4,883, Entertainment Associates Toronto Ont \$7,158, John Fisher Enterprises Ltd Toronto Ont \$7,517, Pierre Gaudard Montreal Que \$3,011, Government Film Board \$12,419, Government of Canada—Statistics Canada Ottawa Ont \$291,900, Ted Grant Ottawa Ont \$2,738, Groseuil Enr Montreal Que \$4,000, Infratest GMBH and Co Germany \$2,352, Interactive Market Systems New York N Y USA \$7,685, Walter Karl Inc Amonk N J USA \$77,370, Mike Kerr Photography Ottawa Ont \$2,130, William Kettlewell Milford Ont \$7,250, Claude Lachapelle Ottawa Ont \$2,970, La Filmotheque du Vieux Montreal Que \$3,248, Stuart Leggatt Dorval Que \$4,633, Lance Lewey Ottawa Ont \$2,599, Gar Lunney Vancouver B C \$4,513, Maxine Lynch Ottawa Ont \$4,131, Isobel McCarthy Ottawa Ont \$2,803, Patrick McCloskey Ottawa Ont \$3,072, MacLaren Advertising Co Ltd Toronto Ont \$19,857, Management Institute of Tourism Lachine Que \$3,425, Market Compilation and Research Bureau North Hollywood Calif USA \$61,707, Market Development Corp Hazelwood Missouri USA \$4,872, Lawrence Marshall Toronto Ont \$8,431, Roy A Mayer and Co Ottawa Ont \$2,612, Metromail Westbury N Y USA \$12,689, Milne-Pearson Productions Ltd Toronto Ont \$7,569, D Newlands

Toronto Ont \$2,450, Frank Parkman Ottawa Ont \$4,380, R L Polk and Co Ltd Toronto Ont \$36,682, Research Analysis Team London England \$3,784, Michael Saunders Woodstock N B \$2,354, Dr J K Sharma Ottawa Ont \$4,999, Traveldata Ltd Toronto Ont \$49,725, Ina Van Dyck Toronto Ont \$4,710, Victor Comptometer Ltd Galt Ont \$2,055.

WORLD EXHIBITION PROGRAM

LEGAL SERVICES \$27,588—Messrs Longpre Marchand Gordreau Dobush Stewart and Bourke Montreal Que \$17,268, Messrs Martineau Walker Allison Beaulieu Phelan and McKee Montreal Que \$9,100.

MISCELLANEOUS \$40,313—Argo Construction Ltd Montreal Que \$12,650, N W Ayer and Sons Inc Philadelphia Pa USA \$9,923, Government of Canada—National Film Board Montreal Que \$10,000.

Statistics Canada

Payments by services with individual payments of \$2,000 or over were:

COMMISSIONED WRITINGS FOR PUBLICATIONS \$2,175.

COMPUTER SERVICES \$424,213—Alphatext Systems Limited Ottawa Ont \$19,110, Computel Systems Limited Ottawa Ont \$185,343, Government of Canada—Computer Services Bureau Ottawa Ont \$22,900, IBM Canada Limited Don Mills Ont \$30,664, Optical Scanning Corporation Ottawa Ont \$3,846, I P Sharp Associates Limited Toronto Ont \$12,521, Systems Dimensions Limited Ottawa Ont \$157,322.

COURSES, SEMINARS AND TUITION FEES \$83,759—Advanced Systems Incorporated Mount Prospect Illinois USA \$5,414, Control Data Education Institutes Willowdale Ont \$2,500, R W Evans Associates Limited Downsview Ont \$3,448, Government of Canada—Public Service Commission Ottawa Ont \$13,181, IBM Canada Limited Don Mills Ont \$10,349.

HEALTH SERVICES \$32,617—Government of Canada—Department of National Health and Welfare Ottawa Ont \$32,617.

HOSPITALITY SERVICES \$7,297.

LAUNDRY AND DRY CLEANING SERVICES \$756.

MEMBERSHIP FEES \$2,733.

PROFESSIONAL SERVICES \$4,178,917—Algonquin College Ottawa Ont \$5,900, M H Arnold Hunter River P E I \$20,191, J C Brearley Ottawa Ont \$5,760, Bruce Cochran Associates Limited Halifax N S \$4,497, Control Data Education Institutes Willowdale Ont \$2,360, N Davis Chelsey Berks England \$2,725, F Denton Hamilton Ont \$7,500, Dominion Computer Support Services Limited Ottawa Ont \$20,359, Dunn and Bradstreet of Canada Limited Toronto Ont \$8,148, E N Ferentzy Toronto Ont \$18,650, J Fisher Toronto Ont \$3,942, E J Gibbons Ottawa Ont \$5,787, Government of Canada—Manpower and Immigration Ottawa Ont \$3,063, Hanscomb Roy Associates Montreal Que \$4,841, Toronto Ont \$4,950, M H Hawkins Edmonton Alta \$3,324, R Hayter Edmonton Alta \$3,754, R B Hughes Jr Ottawa Ont \$6,052, IBM Canada Limited Don Mills Ont \$38,383, O M Lemieux Ottawa Ont \$5,000, K Levitt Montreal Que \$5,000, J McGregor Ottawa Ont \$3,519, Ontario Editorial Bureau Toronto Ont \$2,000, E T Pryor London Ont \$2,687, Rehabilitation Industries (Ottawa) Ottawa Ont \$6,209, Republic Van and Storage Co Inc Baltimore Maryland USA \$6,112, G. Rosenbluth Vancouver B C \$14,835, SDI Associates Limited Toronto Ont \$58,057, Softwarehouse Limited Ottawa Ont \$50,471, Sys-

INDUSTRY, TRADE AND COMMERCE—Concluded

tems Dimensions Limited Ottawa Ont \$9,300, J E Tanner London Ont \$6,206, Traveldata Toronto Ont \$3,000, U S Department of Commerce Bureau of the Census Washington D C USA \$40,000, D Usher Kingston Ont \$4,500, Wilfred Chislett Associates Winnipeg Man \$5,000, Woods Gordon and Company Ottawa Ont \$7,920.

RETURN OF CRIMINAL STATISTICS \$32,525.

RETURN OF VITAL STATISTICS \$67,772.

REMUNERATION AND EXPENSES OF ENUMERATORS \$11,349,089.

SECURITY SERVICES \$219,291—British Columbia Corps of Commissioners Vancouver B C \$6,879, Canadian Corps of Commissioners Edmonton Alta \$2,694, Halifax N S \$5,037, Montreal Que \$22,615, Ottawa Ont \$157,623, St John's Nfld \$4,077 and Winnipeg Man \$4,797; Labrash and Robertson Limited Toronto Ont \$14,459.

JUSTICE

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION

COMPUTER SERVICES \$17,945.

COMMISSIONAIRE SERVICES \$9,548—Canadian Corps of Commissioners Ottawa Ont.

CREDIT REPORTS \$2,062—Retail Credit Company of Canada Toronto Ont.

COUNTERFEIT CASES \$10,900.

MEMBERSHIP FEES \$29,913.

MEDICAL SERVICES \$2,694.

LEGAL SERVICES \$201,905—P Anisman Ottawa Ont \$4,748, A Barrette Ottawa Ont \$7,265, C Boulanger Ottawa Ont \$7,778, C Barrette-Joncas Ottawa Ont \$6,000, E Bowes Vancouver B C \$2,067, N Brooks Ottawa Ont \$9,157, S Callary Ottawa Ont \$4,466, J Castel Toronto Ont \$2,800, M Clancy Ottawa Ont \$8,550, I Cotler Montreal Que \$7,950, C Dalfen Ottawa Ont \$21,650, R Dalziel Whitehorse Y T \$6,158, G Desjardins Quebec City Que \$8,063, E Driedger Ottawa Ont \$2,960, J Fenton Ottawa Ont \$3,119, J Fortier Ottawa Ont \$10,000, J Fortin Ottawa Ont \$5,550, C Goldenberg Montreal Que \$12,750, J Harris Ottawa Ont \$2,239, M Kaylor Montreal Que \$2,176, G Lauzon Ottawa Ont \$2,037, T D MacDonald Ottawa Ont \$20,419, J McAlpine Ottawa Ont \$3,560, R Mackell Montreal Que \$3,753, R Marin Ottawa Ont \$4,500, R Pitzel Whitehorse Y T \$2,343, Y Pleau Ottawa Ont \$2,067, L Reynolds Montreal Que \$2,076, W Tarnopolsky Windsor Ont \$4,000, S Theoret Ottawa Ont \$2,354, L Tolander Ottawa Ont \$7,390, G Wallace Victoria B C \$2,960, D Weissstut Toronto Ont \$4,500, J Williams Indianapolis Ind USA \$4,500.

MISCELLANEOUS SERVICES \$50,720—Office Overload Co Ltd Ottawa Ont \$9,621, TAS Personnel Pool Ottawa Ont \$3,267, McConnell Stevenson & Kellog Limited Toronto Ont \$16,500.

Supreme Court of Canada

LEGAL SERVICES \$79,074—L Arbour Ottawa Ont \$4,958, Y Bolduc Ottawa Ont \$4,958, A Bluteau Ottawa Ont \$3,542, W Brooks Ottawa Ont \$3,542, B Bucknall Ottawa Ont \$3,542, R Buglass

Ottawa Ont \$4,958, C Bujold Ottawa Ont \$3,542, J Fraser Ottawa Ont \$3,542, D Jack Ottawa Ont \$4,958, A Jacksteit Ottawa Ont \$4,958, H Kloppenburg Ottawa Ont \$4,958, J McCamus Ottawa Ont \$3,542, M Matte Ottawa Ont \$4,958, W Millar Ottawa Ont \$4,958, E Olson Ottawa Ont \$3,542, J Rowley Ottawa Ont \$3,542, L Serafini Ottawa Ont \$3,542, L Taman Ottawa Ont \$4,958.

Federal Court of Canada

COURT REPORTERS \$16,374—Nethercut & Company Limited Toronto Ont \$4,020.

SHERIFF'S FEES \$4,237.

COMMISSIONAIRE SERVICES \$2,468—Canadian Corps of Commissioners Ottawa Ont.

MISCELLANEOUS SERVICES \$17,677—R Walker Ottawa Ont \$2,980.

Tax Review Board

Payments by services with individual payments of \$2,000 or over were:

COURT REPORTING SERVICES \$60,943—Capital Verbatim Reporting Co Ltd Ottawa Ont \$43,705, Maurice Guay Montreal Que \$4,608, Mrs K Khanna Westmount Que \$5,472.

STENOGRAPHIC AND CLERICAL SERVICES \$4,596—Office Overload Co Ltd Ottawa Ont \$4,596.

LABOUR

Payments by services with individual payments of \$2,000 or over were:

DATA PROCESSING \$206,362—Computel Systems Ltd Ottawa Ont \$131,851, Softwarehouse Ltd Ottawa Ont \$22,998, Alphatext Systems Ltd Ottawa Ont \$10,546, Data Logic Canada Ltd Ottawa Ont \$9,210, Government of Canada—Statistics Canada Ottawa Ont \$28,064, Office Overload Co Ltd Ottawa Ont \$3,693.

TRAINING OF PUBLIC SERVANTS \$53,938—Government of Canada—Public Service Commission Ottawa Ont \$53,938.

COMMISSIONAIRE SERVICES \$13,319—Canadian Corps of Commissioners Ottawa Ont \$13,319.

OTHER BUSINESS SERVICES \$69,322—Office Overload Co Ltd Ottawa Ont \$22,193, Government of Canada—Department of Supply and Services Ottawa Ont \$6,540 and Statistics Canada Ottawa Ont \$32,188, Alice Mitchell \$3,355, James MacGregor \$5,046.

NATIONAL FILM LIBRARY \$40,636—Government of Canada—National Film Board of Canada Montreal Que \$40,636.

MICROFILMING \$23,053—Government of Canada—Public Archives Ottawa Ont \$23,053.

REPORTING AND INTERPRETER SERVICES \$18,804—Tracan Ltd Ottawa Ont \$9,692, Capital Verbatim Reporting Ottawa Ont \$5,565, Lucien Guertin Hull Que \$3,547.

SPECIAL RESEARCH STUDIES \$18,137—Denis Coupland Ottawa Ont \$4,960, Dr G Bain \$3,227, G Kibedi \$4,950, University of British Columbia Vancouver B C \$5,000.

SAFETY SERVICES \$609,322—Newfoundland \$15,711, Prince Edward Island \$7,761, Nova Scotia \$102,387, New Brunswick \$39,534, Quebec \$28,594, Ontario \$210,917, Manitoba \$79,060, Saskatchewan \$18,516, Alberta \$30,504, British Columbia \$76,335.

LABOUR—Concluded

ADMINISTRATION EXPENSES OF PROVINCIAL BOARDS \$800,862—Newfoundland \$5,626, Prince Edward Island \$1,819, Nova Scotia \$70,464, New Brunswick \$29,625, Quebec \$240,469, Ontario \$175,430, Manitoba \$14,236, Saskatchewan \$28,319, Alberta \$71,589, British Columbia \$163,285.

COMMISSION OF ENQUIRY \$21,425—C A L Murchison \$16,425, H S Johnstone \$5,000.

MANPOWER AND IMMIGRATION

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ACCOUNTING AND AUDIT SERVICES \$551,000—Government of Canada—Department of Supply and Services Ottawa Ont \$551,000.

ADVISORY SERVICES \$19,650—A Lorne Campbell Winnipeg Man \$3,000, Yves Dube Quebec Que \$3,000, John L Jaskula Hamilton Ont \$3,000, Sydney D Pierce Ottawa Ont \$5,000.

CONSULTANT SERVICES \$68,242—Bonaventure Design and Programming Ltd Dorval Que \$3,851, John G Bryden Fredericton N B \$14,512; Government of Canada—Department of National Health and Welfare Ottawa Ont \$14,301 and Department of Supply and Services Ottawa Ont \$2,288, W R Dymond Ottawa Ont \$2,625, Gerard Hebert Montreal Que \$3,969, Charles Katz Ottawa Ont \$4,401, W M MacDonnell Ottawa Ont \$2,652, Softwarehouse Ltd Ottawa Ont \$17,964.

COLLECTION FEES \$7,511—Financial Collection Agency Ottawa Ont \$7,422.

CONTRACTED BUILDING CLEANING \$5.

DATA PROCESSING SERVICES \$526,617—Alphatext Systems Ltd Ottawa Ont \$42,741, Computel Systems Ltd Ottawa Ont \$77,742, Government of Canada—Computer Services Bureau Ottawa Ont \$71,391, International Business Machines Canada Ltd Ottawa Ont \$8,598, Information Science Industries Ltd Ottawa Ont \$265,193, I P Sharp Associates Ltd Toronto Ont \$7,228, Systems Dimensions Ltd Ottawa Ont \$52,849.

HOSPITALITY SERVICES \$10,246—Dale Clark Kamloops B C \$2,385.

KEYPUNCHING SERVICES \$77,091—Bonaventure Design and Programming Ltd Dorval Que \$9,276, Consolidated Computer Ltd Don Mills Ont \$5,377; Dominion Computer Support Services Ltd Ottawa Ont \$19,122, Office Overload Co Ltd Ottawa Ont \$37,748, Ottawa Key Punch Services Ottawa Ont \$5,568.

LAUNDRY AND DRY CLEANING SERVICES \$2,158.

MEDICAL SERVICES \$39.

MEMBERSHIP FEES \$1,705.

MESSANGER SERVICES \$37,656—Canadian Skycap Service Ltd Ottawa Ont \$37,176.

PHOTOGRAPHIC SERVICES \$8,982.

PRESS CLIPPING SERVICE \$2,022.

PRINT OF FILMS \$263.

SECURITY SERVICES \$59,530—Canadian Corps of Commissionaires Ottawa Ont \$59,530.

REAL ESTATE AND LEGAL FEES \$8,248.

STORAGE OF HOUSEHOLD EFFECTS \$250.

TRAINING AND EDUCATIONAL SERVICES \$65,701—Government of Canada—Public Service Commission Ottawa Ont \$32,165, Evans Associates Ltd Toronto Ont \$3,611.

MISCELLANEOUS SERVICES \$104,269—Kathleen Davies Ottawa Ont \$2,744, Gerard Hebert Montreal Que \$2,695, Nationwide Market Research Corp Ltd Toronto Ont \$19,358, Rehabilitation Industries Ltd Ottawa Ont \$4,964, Stacey Personnel Ottawa Ont \$3,373, B M Stewart Toronto Ont \$2,000, B Tetreau Montreal Que \$32,421.

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

CONSULTANT SERVICES \$168,710—A Cohen and Associates Ottawa Ont \$11,920, C E Argast Vancouver B C \$5,150, Peter M Banting Hamilton Ont \$10,800, Roderick M Bryden Kanata Ont \$19,500, Canadian Facts Co Ltd Toronto Ont \$17,600, J D Crawford Toronto Ont \$4,900, Andre Deom Montreal Que \$4,800, Government of Canada—Department of Supply and Services Ottawa Ont \$2,600, Pamela Devine Ottawa Ont \$5,500, P Gadbois Montreal Que \$3,250, Robert Gairns Ottawa Ont \$6,420, Human Behavior Research Group Ltd Toronto Ont \$2,250, W E Joliffe Ottawa Ont \$6,215, Jacques Khouri Vancouver B.C \$4,050, Alban Laliberte Montreal Que \$2,500, J Larue Quebec Que \$3,000, R H McBean Vancouver B C \$4,900, Multi Reso Inc Montreal Que \$3,650, Ontario General Contractors Association Toronto Ont \$7,200, R Salter and Associates Vancouver B C \$2,500, Softwarehouse Ltd Ottawa Ont \$13,641, S A Martin Ltd London Ont \$4,800, B Tetreau Montreal Que \$3,500, C Thomson Vancouver B C \$2,000.

CONTRACTED BUILDING CLEANING SERVICES \$35.

DATA PROCESSING SERVICES \$365.

HOSPITALITY SERVICES \$3,453.

INTERPRETATION AND TRANSLATION SERVICES \$1,100.

KEYPUNCHING SERVICES \$801.

LAUNDRY AND DRY CLEANING SERVICES \$687.

MEDICAL SERVICES \$4,588.

MEMBERSHIP FEES \$845.

MESSANGER SERVICES \$113.

MOTION PICTURE PRODUCTION AND DISTRIBUTION \$7,500—Government of Canada—National Film Board Montreal Que \$7,500.

PHOTOGRAPHIC SERVICES \$4,051.

PRINT OF FILMS \$245.

SECURITY SERVICES \$25,930—Canadian Corps of Commissionaires Ottawa Ont \$13,061, Pinkerton's of Canada Ltd Toronto Ont \$11,989.

REAL ESTATE AGENT'S FEES \$30,703.

REAL ESTATE AND LEGAL FEES \$7,959.

STORAGE OF HOUSEHOLD EFFECTS \$1,774.

TRAINING AND EDUCATIONAL SERVICES \$48,840—Government of Canada—Public Service Commission Ottawa Ont \$16,262.

MANPOWER AND IMMIGRATION—Continued

MISCELLANEOUS SERVICES \$248,812—A Cohen and Associates Ottawa Ont \$7,450, Air Canada Winnipeg Man \$2,587, Association of Student Councils Toronto Ont \$5,000, Albert T Ball Halifax N S \$6,375, Paul H Bell Toronto Ont \$5,320, Peter M Bonardelli Ottawa Ont \$4,929, Michele Diane Bourgon-Couture Hull Que \$4,595, Canadian Association for the Mentally Retarded Toronto Ont \$28,413, Canadian Vocational Association Ottawa Ont \$15,000, Jacqueline Cernat Ottawa Ont \$6,440, Kathleen Davies Ottawa Ont \$3,750, R L Dinel Stouffville Ont \$5,320, C J Haley Toronto Ont \$10,128, James Harris Halifax N S \$2,071, Michael Holmes Halifax N S \$2,262, International Institute of Metropolitan Toronto Toronto Ont \$14,250, Margaret Jarrell Ottawa Ont \$3,341, Harry P Kervin Halifax NS \$5,625, D R MacKay Ottawa Ont \$5,000, Gerald M MacLeod Halifax N S \$5,625, Donald Graham Nixon Ottawa Ont \$4,858, Partenaires Association Inc Montreal Que \$12,500, Norman Severud Ottawa Ont \$4,098, B Tetreau Montreal Que \$21,879, Brian Timmermans Ottawa Ont \$4,083, Tourbec Montreal Que \$5,000, Western Student Services Vancouver B C \$4,986.

IMMIGRATION PROGRAM

CONSULTANT SERVICES \$16,453—Comserve Ltd Toronto Ont \$16,453.

HOSPITALITY SERVICES \$1,045.

HEALTH AND WELFARE SERVICES \$236,633—Airport Inn Dorval Que \$4,104, Calgary Correctional Institute Calgary Alta \$2,295, City of Dorval Que \$5,124, Halifax Correctional Institute Halifax N S \$5,020, Province of Manitoba Winnipeg Man \$2,778, City of Montreal Montreal Que \$4,986, Province of Ontario Toronto Ont \$118,703, Province of Quebec Quebec Que \$3,312, Services Caterplan Montreal Que \$16,924, City of Vancouver Vancouver B C \$58,409.

INTERPRETATION AND TRANSLATION SERVICES \$116,082—Jose Aica Toronto Ont \$2,924, I Bem Toronto Ont \$3,153, Georgia Boelens Montreal Que \$4,197, Giovanni Boscarina Toronto Ont \$4,260, Thalia Daskalakis Toronto Ont \$4,030, Mary Halikas Montreal Que \$4,149, Talminder Singh Hundle Vancouver B C \$3,920, Sophia Jarego Pierrefonds Que \$2,218, Maria Joannette Dorval Que \$3,757, Sophie Maniates Toronto Ont \$4,050, Elaine Miller Islington Ont \$2,106, E Morace Toronto Ont \$2,953, Laura Rade Toronto Ont \$4,133, Fred Teachman Toronto Ont \$3,852.

KEYPUNCHING SERVICES \$90.

LAUNDRY AND DRY CLEANING SERVICES \$1,123.

LEGAL SERVICES \$19,175.

MEMBERSHIP FEES \$101.

MESSENGER SERVICES \$750.

MOTION PICTURE PRODUCTION AND DISTRIBUTION \$100,000—Government of Canada—National Film Board Montreal Que \$100,000.

PHOTOGRAPHIC SERVICES \$293.

PRINT OF FILMS \$1,667.

SECURITY SERVICES \$7,824—Canadian Corps of Commissionaires Ottawa Ont \$7,364.

REAL ESTATE AGENT'S FEES \$15,111.

REAL ESTATE AND LEGAL FEES \$3,907.

TRAINING AND EDUCATIONAL SERVICES \$26,723—Government of Canada—Public Service Commission Ottawa Ont \$19,450.

STORAGE OF HOUSEHOLD EFFECTS \$14,843—Hilton International Shipping and Warehousing Ltd Ottawa Ont \$2,192, Moloughney Van and Storage Ltd Ottawa Ont \$2,757, Tippet-Richardson Ltd Ottawa Ont \$2,179.

MISCELLANEOUS SERVICES \$35,442—Government of Canada—Department of External Affairs Ottawa Ont \$14,823, Girvan H Hildebrand Halifax N S \$2,100, Manpower Business Services Ltd Ottawa Ont \$2,874, Xerox of Canada Ltd Vancouver B C \$12,641.

PROGRAM DEVELOPMENT SERVICE PROGRAM

CONSULTANT SERVICES \$1,127,164—Ronald G Bodkin London Ont \$3,000; Compkey Ltd Ottawa Ont \$4,908; W Erwin Diewert Vancouver B C \$3,000, J Neill Fortune Windsor Ont \$4,500, Government of Canada—Department of Secretary of State Ottawa Ont \$121,605 and Dominion Bureau of Statistics Ottawa Ont \$932,138, Gerald Halpern Ottawa Ont \$2,050, Harris C Jain Hamilton Ont \$2,925, Vani V Krotcherlakota Ottawa Ont \$3,850, Barbara Lajeunesse Ottawa Ont \$3,016, Soren T Nielson Coquitlam B C \$2,550, Transed Registered Ottawa Ont \$6,743, A D Yarmey Guelph Ont \$3,300.

DATA PROCESSING SERVICES \$199,232—Alphatext Systems Ltd Ottawa Ont \$74,643, Compkey Ltd Ottawa Ont \$4,390, Computel Systems Ltd Ottawa Ont \$20,003, IBM Canada Ltd Ottawa Ont \$5,603, I P Sharp Associates Ltd Toronto Ont \$44,263, Information Science Industries Ltd Ottawa Ont \$41,349, Systems Dimensions Ltd Ottawa Ont \$6,901.

HOSPITALITY SERVICES \$654.

KEY PUNCHING SERVICES \$2,524.

MEMBERSHIP FEES \$1,930.

PHOTOGRAPHIC SERVICES \$17.

REAL ESTATE AGENT'S FEES \$65.

STORAGE OF HOUSEHOLD EFFECTS \$430.

TRAINING AND EDUCATIONAL SERVICES \$24,514—Government of Canada—Public Service Commission Ottawa Ont \$21,771.

MISCELLANEOUS \$13,540—Government of Canada—Department of Supply and Services Ottawa Ont \$2,933, and Statistics Canada Ottawa Ont \$4,600, Transed Registered Ottawa Ont \$5,055.

IMMIGRATION APPEAL BOARD

CONSULTANT SERVICES \$5,357—Berger Tisdale Clark & Lesly Montreal Que \$5,357.

HOSPITALITY SERVICES \$609.

INTERPRETATION AND TRANSLATION SERVICES \$9,250.

MESSENGER SERVICES \$2,875.

PHOTOGRAPHIC SERVICES \$7.

HEALTH AND WELFARE SERVICES \$220.

TRAINING AND EDUCATIONAL SERVICES \$1,947.

MISCELLANEOUS \$12,807—Contemporaries Toronto Ont \$4,722, Office Overload Co Ltd Ottawa Ont \$4,013.

MANPOWER AND IMMIGRATION—Concluded**Unemployment Insurance Commission**

Payments by services with individual payments of \$2,000 or over were:

TRAINING OF PUBLIC SERVANTS \$170,524—Government of Canada—Public Service Commission Ottawa Ont \$170,524.

COMPUTER TIME \$168,351—Government of Canada—Computer Services Bureau Ottawa Ont \$81,195, Computel Systems Ltd Ottawa Ont \$46,366, Softwarehouse Ltd Ottawa Ont \$40,790.

MICROFILMING SERVICES \$101,109—Government of Canada—Public Archives Ottawa Ont \$101,109.

RETAIL CREDIT REPORTS \$26,375—Retail Credit Co of Canada Ltd Ottawa Ont \$26,375.

EDUCATIONAL REIMBURSEMENTS \$16,920.

COMMISSIONAIRE SERVICES \$205,595—Canadian Corps of Commissioners Ottawa Ont \$205,595.

LEGAL FEES \$21,577—D Aube Quebec Que \$6,334.

AGENTS FEES \$164,114—G Gendron Kapuskasing Ont \$2,136, A Chevrier Hearst Ont \$2,037, C Audit Val d'Or Que \$2,034, J V Beauchesne Sherbrooke Que \$2,960, G Robert Granby Que \$5,003, G Simard Joliette Que \$4,224, A St Laurent St Hyacinthe Que \$2,762, A St Marie La Sarre Que \$2,265, J J Whales Sarnia Ont \$2,830, M Parker Winnipeg Man \$2,863, M Skramrud Winnipeg Man \$2,560.

REMUNERATION TO BOARD OF REFEREES \$204,082—E Dufresne Montreal Que \$2,145, R W Law Shanty Bay Ont \$3,112, A P Healy Toronto Ont \$4,870, W R Laughlin Toronto Ont \$4,490, E D I Cesare Hamilton Ont \$2,022, L Mayhew Victoria B C \$2,140, A E Beach St Catharines Ont \$2,070.

CONSULTANT SERVICES \$115,965—Urwick Currie and Partners Ltd Montreal Que \$115,965.

MISCELLANEOUS \$1,839,111—P C Connally Ottawa Ont \$13,500, W L Gault Ottawa Ont \$3,360, B J Hunter Ottawa Ont \$5,000, E A Baker Toronto Ont \$7,500, J Catena St Catharines Ont \$3,352, H Keyes Hamilton Ont \$2,459, W J Montgomery Toronto Ont \$3,386, J E McDonald Toronto Ont \$3,386.

MISCELLANEOUS—Automation Centre Ottawa Ont \$3,480, Compyk Ottawa Ont \$3,948, Datacap Ltd Ottawa Ont \$26,054, Fiorentino and Associates Ltd Montreal Que \$5,000, Government of Canada—Computer Services Bureau Ottawa Ont \$29,246, Information Canada Ottawa Ont \$23,504, Department of National Health and Welfare Ottawa Ont \$26,724, Department of National Revenue Ottawa Ont \$663,750 and Department of Supply and Services Ottawa Ont \$41,485, Manpower Business Service Ottawa Ont \$34,551, William M Mercer Ltd Ottawa Ont \$4,516, Office Overload Co Ltd Ottawa Ont \$2,942, Pathfinder Systems Ltd Ottawa Ont \$2,789, S D I Associates Toronto Ont \$31,261, Samson Belair Riddell Montreal Que \$6,660, I P Sharpe Associates Ltd Ottawa Ont \$10,341, Softwarehouse Ltd Ottawa Ont \$28,413, C OR Systems Montreal Que \$5,125.

NATIONAL DEFENCE

Payments by services with individual payments of \$2,000 or over were:

DEFENCE SERVICES PROGRAM

ARCHITECTURAL SERVICES—Robert Allan Ltée Vancouver B C \$9,875, Pierre M Beauvais Montreal Que \$38,000, Burrows & Law Edmonton Alta \$4,500, Commercial Marine Services Mont-

real Que \$10,613, Andrew J Connidis Kingston Ont \$8,700, Selwyn Cooke Kingston Ont \$8,870, Craig & Kohler Vanier Ont \$6,750, E A Cromarty Kingston Ont \$8,000, Government of Canada—Defence Construction (1951) Ltd \$13,218, Fiset Deschamps Papanek Ltd Quebec Que \$33,811, Forrest Bodrug & Associates Ottawa Ont \$26,947, J Douglas Henderson Vancouver B C \$62,866, Henriquez and Todd Vancouver B C \$11,638, A M Ingleson Don Mills Ont \$2,453, Larose Larose Laliberté Petrucci Ville Mont Royal Que \$73,350, Marani Rounthwaite & Dick Toronto Ont \$94,701, Murray G Moxam Winnipeg Man \$2,736, Rhone & Iredale Vancouver B C \$5,076, St Gelais Tremblay Tremblay Ste Foy Que \$47,201, Salter and Allison Barrie Ont \$7,231, J W Strutt Ottawa Ont \$2,380, Watson Wiegand Belleville Ont \$7,564.

DESIGN AND DRAFTING SERVICES—Adga Ltd Ottawa Ont \$118,631, Alpha Design & Drafting Montreal Que \$14,585, Angus Buttlar Engine Edmonton Alta \$3,000, Bregman & Haman Don Mills Ont \$95,258, H J Brusse Ottawa Ont \$14,913, Canadian Design Service Montreal Que \$138,338, Centennial Drafting Service Pte Gatineau Que \$11,000, W J Cosgrove & Associates Montreal Que \$25,291, Nicholas Fodor & Associates Toronto Ont \$7,876, C A Fowler Bauld & Mitchell Halifax N S \$3,999, Gauthier Guite & Jean-Marie Roy Quebec Que \$12,328, R H Gillis & Associates Moncton N B \$2,829, Helmer & Tutton Ottawa Ont \$77,996, W N Horner & Associates Truro N S \$3,930, International Testing Laboratory Inc Hull Que \$6,139, Interprovincial Testing Laboratory Inc Hull Que \$3,982, Kasten Smith Eadie Ltd Edmonton Alta \$3,000, Killick Metz Field Associates Vancouver B C \$3,119, W Loates Design Drafting Ottawa Ont \$2,660, L G MacDonald Delta B C \$2,950, Martin and Associates Ltd Montreal Que \$21,928, Modern Technical Services Ltd Toronto Ont \$42,964, Murray & Murray Ottawa Ont \$70,625, Daryl Neve Ottawa Ont \$5,157, Office Extras Division Toronto Ont \$4,718, Lester John Page Halifax N S \$6,000, F W Pilon Halifax N S \$2,479, T Pringle and Son Ltd Montreal Que \$23,692, Michael A Quinn Ottawa Ont \$9,507, Range Aerial Survey Ltd Calgary Alta \$31,580, RCA Ltd Ottawa Ont \$141,862, Redifon Canada Ltd Ottawa Ont \$128,654, J L Richards and Associates Ottawa Ont \$13,368, Ross Fish Duschene & Barrett Montreal Que \$7,804, Harry P Smith Kingston Ont \$77,494, Surveyer Nenniger & Chenevert Inc Montreal Que \$4,194, Michael Williams Ottawa Ont \$11,675, Ian Wotherspoon & Associates Ottawa Ont \$15,245, L C Wydrzycki Calgary Alta \$4,263.

ENGINEERING SERVICES—Acres Atlantic Ltd Toronto Ont \$22,266, Gordon Adamson Toronto Ont \$57,220, Allsopp Morgan Engineering Edmonton Alta \$8,626, Associated Engineering Ltd Edmonton Alta \$28,861, A H Banani & Associates Toronto Ont \$3,000, O B Bass & Associates Ltd Victoria B C \$2,800, Bernard & Hogan Engineering Testing Ltd Edmonton Alta \$11,803, The Boeing Company Arnprior Ont \$62,030, B W Brooker Engineer Vancouver B C \$6,563, David Burnett & Associates Burnaby B C \$6,502, Butts Magwood & Hall Ltd Ottawa Ont \$4,949, M R Byrne & Associates Burlington Ont \$12,612, Cae Electronic Ltd Montreal Que \$14,580, Canadair Ltd Montreal Que \$91,428, Canadian British Engineer Consultants' Ltd Halifax N S \$4,167, Canadian General Electric Toronto Ont \$34,243, Canadian Marconi Company Montreal Que \$16,432, Canadian National Telecommunications Montreal Que \$2,169, Canadian Plant & Process Engineering Ltd Halifax N S \$2,622, Canadian Vickers Ltd Montreal Que \$283,137, C B A Engineering Ltd Vancouver B C \$8,191, Computing Devices Ltd Ottawa Ont \$13,730, Graham F Crate Ltd Toronto Ont \$19,781, Crippen Acres Ltd Winnipeg Man \$4,236, R E Crossey & Associates Toronto Ont \$2,104, Datatech Services Ottawa Ont \$24,686, George Demers Demers Ltd Quebec Que \$22,424, Digital Equipment of Canada Ltd Carleton Place Ont \$11,276, M M Dillon Ltd London Ont \$3,000, J Z Dobrowski Ottawa Ont

NATIONAL DEFENCE—Concluded

\$12,674, Walter Dow & Company Ltd Toronto Ont \$4,988, Duffus Romans Kundzins Rounsefell Halifax N S \$2,700, Dunlap Wardell Malsui Aitken Toronto Ont \$9,622, Engineering Services Company Ltd Halifax N S \$10,051, Estrin Associates Ltd Ottawa Ont \$79,545, David Evans Kanata Ont \$3,860, Eyretechnics Ltd Ottawa Ont \$17,535, Fleet Manufacturing Ltd Fort Erie Ont \$9,890, Foundation of Canada Engineering Corp Montreal Que \$11,804, German & Milne Montreal Que \$12,186, Gordon Adamson & Associates Toronto Ont \$100,000, Government of Canada—Department of Supply and Services Ottawa Ont \$399,922, Graham Berman & Associates Ottawa Ont \$14,478, Robert Halsall & Associates Toronto Ont \$6,501, Honeywell Inc Scarborough Ont \$23,885, Hughes Aircraft Company Los Angeles Cal U S A \$43,760, Edward Hurry Vancouver B C \$2,900, George A Kastner Montreal Que \$2,650, Keen Engineering Ltd Vancouver B C \$3,318, J Klassen & Associates Ottawa Ont \$15,935, Labrecque Vezina & Associates Montreal Que \$25,000, Lalonde Girouard Letendre & Associates Montreal Que \$32,900, J D Lee Engineering Ltd Kingston Ont \$9,914, F R Livingstone Ottawa Ont \$10,733, MacLennan R S & Associates North Bay Ont \$2,971, McAsphalt Engineering Services West Hill Ont \$15,132, McElhanney Associates Vancouver B C \$9,894, James F MacLaren Ltd Toronto Ont \$20,006, McRostie Seto Genest & Associates Ltd Ottawa Ont \$11,450, Management Engineering Ottawa Ont \$19,088, Ian Martin Associates Toronto Ont \$27,805, J T Mitchell Ottawa Ont \$3,700, James M Monohan & Associates Ottawa Ont \$7,100, Montreal Engineering Company Montreal Que \$12,743, D J Morris Engineering Ltd Halifax N S \$13,376, Morrison Hershfield Burgess & Huggins Ltd Toronto Ont \$10,139, Northrup Hachey & Associates Moncton N B \$2,596, Alan F Ogilvie Toronto Ont \$2,336, Orenda Ltd Toronto Ont \$62,881, T D Overhill Engineering Ltd Ottawa Ont \$43,522, John D Paterson & Associates Ottawa Ont \$3,624, Peacock Brothers Ltd Montreal Que \$1,018,161, Peto Associates Ltd Concord Ont \$3,055, Philco Ford of Canada Don Mills Ont \$57,057, Raytheon Canada Ltd Waterloo Ont \$10,747, H J Richards Edmonton Alta \$26,213, L H Ritenburg and Associates Ltd Regina Sask \$3,024, Henry Rysanek Toronto Ont \$10,065, Leslie Sanders Chatham N B \$17,187, Sinclair Radio Laboratory Maple Ont \$28,597, Sinclair Skakum Naito Edmonton Alta \$2,731, Sinoski & Turner Ltd Willowdale Ont \$8,814, P E Spencer Associates Ottawa Ont \$35,407, Sperry Gyroscope Ottawa Ont \$19,569, Standard Aero Engines Winnipeg Man \$2,401, Sternson Ltd Brantford Ont \$2,040, H Sutcliffe Ltd New Liskeard Ont \$9,948, Technician International Ltd St-Laurent Que \$16,331, D W Thomson & Company Ltd Vancouver B C \$12,635, Tottem Sims Hubicki & Associates Cobourg Ont \$5,493, Underwood McLellan & Associates Edmonton Alta \$12,555, Philip Vaughan & Associates Halifax N S \$5,139, Walker Newby & Associated Ltd Edmonton Alta \$2,034.

INDUSTRIAL WATER TREATMENT SERVICES—The Bird Archer Company Ltd Cobourg Ont \$8,525, International Water Supply Contractor London Ont \$12,063.

SOIL INVESTIGATION SERVICES—Maritime Testing Ltd Halifax N S \$2,877, Technisol Inc Quebec Que \$2,099.

TECHNICAL SERVICES—Techaid Ltd Montreal Que \$13,412.

TRANSLATION SERVICES—Brais Frigon Hanley Brett Ottawa Ont \$3,000, A D Gagnon & Associates Ottawa Ont \$3,818.

PHOTOGRAPHIC SERVICES—Spartan Aero Ltd Ottawa Ont \$25,520.

SURVEY SERVICES—Government of Canada—Central Mortgage and Housing Corporation \$63,670, K P MacDonald & Associates Truro N S \$2,189, Terrateck Ltd Montreal Que \$2,257, W D Usher & Associates Ltd Edmonton Alta \$2,800.

TESTING AND INSPECTION SERVICES—A D I Ltd Fredericton N B \$10,481, Controle Technique Appliqué Sillery Que \$2,259, Laboratoire d'inspection Ste Foy Que \$3,412, Racey MacCallum & Bluteau Ltd Etobicoke Toronto Ont \$26,530, Materials Testing Laboratories Ltd Edmonton Alta \$2,873, Sondage et Laboratoire Ste Foy Que \$24,440, Warnock Hersey International Toronto Ont \$9,625.

MANAGEMENT CONSULTANTS—Acres Intertel Ltd Ottawa Ont \$59,432, P S Ross & Partners Ottawa Ont \$23,876, I P Sharpe Associates Ltd Toronto Ont \$127,570, Woods Gordon and Company Toronto Ont \$8,856.

CONSULTANT SERVICES—Bank of Montreal Montreal Que \$18,139, Bank of Nova Scotia Digby N S \$4,500, Bell Canada Montreal Que \$8,287, Canadian Shade Tree Services Lachine Que \$5,091, Codec Project Control Ottawa Ont \$125,256, Everett B Hall Digby N S \$9,135, Laboratoire de Construction Inc Quebec Que \$30,828, Mettam Wright Associates Halifax N S \$13,560, Neill and Gunter Ltd Halifax N S \$4,787, F C O'Neill Scriven & Associates Halifax N S \$24,510, Spratt Russell Laboratories Ltd Vancouver B C \$13,066, Townley Matheson & Partners Vancouver B C \$18,001, Wasteneys & Sterns Toronto Ont \$152,330.

CIVIL EMERGENCY MEASURES PROGRAM

CANADIAN DISASTER RESEARCH FELLOWSHIP \$12,416—Ohio State University Ohio U S A \$12,416.

COMMISSIONNAIRE SERVICES \$6,888—Arnprior Commissionnaires Arnprior Ont \$6,888.

ECONOMISTS' SERVICES \$64,414—D W Carr and Associates Ottawa Ont \$47,255, Government of Canada—Statistics Canada \$5,000, Computer Services Bureau \$11,087.

FOOD SERVICE CONTRACTS \$35,471—Versa Foods Ltd Arnprior Ont \$35,471.

NATIONAL FALLOUT PROTECTION SURVEY \$75,699—Government of Canada—Computer Services Bureau \$5,756, Department of Public Works \$57,090, Giffels Associates Toronto Ont \$2,169, Lapointe and Koch Montreal Quebec \$3,395, E D Koch Montreal Quebec \$7,314.

RESEARCH STUDIES \$62,680—University of Calgary Calgary Alberta \$15,000, McGill University Montreal Quebec \$22,000, McMaster University Hamilton Ont \$22,000, P Barnard \$2,000.

NATIONAL HEALTH AND WELFARE**ADMINISTRATION PROGRAM**

Payments by services with individual payments of \$2,000 or over were:

CONSULTANT SERVICES \$356,099—R Aubin Montreal Que \$4,000, R Blackwood Ottawa Ont \$15,125, A Bloom Ottawa Ont \$4,800, D Boivin Montreal Que \$3,023, Breck Paine and Watt Toronto Ont \$5,000, D Bruce Calgary Alta \$3,075, M Carota Ottawa Ont \$2,000, P Caslor Saskatoon Sask \$2,400, Centre de Recherches Montreal Que \$4,500, B Chapman Vancouver B C \$5,000, J Chevrier Ottawa Ont \$6,435, N Coates and Associates Narragansett R I U S A \$2,460, D Cole Halifax N S \$2,864, A Dempsey Ottawa Ont \$3,900, S De Poe Toronto Ont \$2,910, R De Vos Toronto Ont \$2,864, M Elliott Ottawa Ont \$4,675, Fisher and Wexler Ltd Ottawa Ont \$3,970, B Gibbs Winnipeg Man \$3,500, T Grant Ottawa Ont \$3,500, J Hauser Ottawa Ont \$6,240, Hopkins Hedlin Ltd Toronto Ont \$2,276, Human Behaviour Research Group Ltd Toronto Ont \$3,000, W Hyder

NATIONAL HEALTH AND WELFARE—Continued

Thunder Bay Ont \$2,100, Immedia Inc Ottawa Ont \$8,000, Kates Peat Marwick and Company Toronto Ont \$19,864, A M Kerr Winnipeg Man \$2,970, Allan King and Associates Toronto Ont \$4,000, F M Lennarson Dartmouth N S \$4,200, G Letourneau Montreal Que \$2,000, K Lysack Toronto Ont \$1,835, W E Mann Don Mills Ont \$4,790, Marketing Design Ltd Montreal Que \$5,968, L Martin Hamilton Ont \$3,434, N W Morton Ottawa Ont \$4,400, J Murphy Ottawa Ont \$2,060, J Nightscale Ottawa Ont \$8,798, Orba Information Montreal Que \$4,120, B Phillips Halifax N S \$6,000, T E Reid Scarborough Ont \$4,200, R B Scotton Ottawa Ont \$19,330, A Sirois Ottawa Ont \$5,000, Social Survey Research Centre Ltd Montreal Que \$9,935, F Stevenson Ottawa Ont \$3,000, J M Szczeglik Ottawa Ont \$4,420, University of Ottawa Ottawa Ont \$13,404, R Wally Winnipeg Man \$6,000, H Wood Edmonton Alta \$3,550.

DATA PROCESSING SERVICES \$113,551—Government of Canada—Computer Services Bureau Ottawa Ont \$93,813, International Business Machines Canada Ltd Don Mills Ont \$4,048, Medical Marketing Systems Toronto Ont \$2,600, Optical Scanning Corp Ottawa Ont \$2,423, I P Sharp Associates Ltd Toronto Ont \$3,111, Systems Dimensions Ltd Ottawa Ont \$2,475.

ECONOMIC SERVICES \$25,213—Canadian Westinghouse Co Hamilton Ont \$24,538.

EDUCATIONAL SERVICES \$37,134—Government of Canada—Public Service Commission Ottawa Ont \$26,826, University of Waterloo Waterloo Ont \$3,900.

EXHIBITION AND DISPLAY SERVICES \$9,537—Canadian Government Exhibition Commission Ottawa Ont \$2,402, Fedor Inc Montreal Que \$5,722.

FILM PRODUCTIONS \$203,098—Canadian Film Institute Ottawa Ont \$7,326, National Archives Washington D C U S A \$2,101, Government of Canada—National Film Board Montreal Que \$192,250.

HOSPITALITY SERVICES \$18,271.

SECURITY SERVICES \$26,187—Canadian Corps of Commissionaires Ottawa Ont \$26,187.

STENOGRAPHIC AND CLERICAL SERVICES \$34,012—Canadian Office Services Ottawa Ont \$3,907, Miss Stacey Personnel Ottawa Ont \$13,075, Office Overload Co Ltd Ottawa Ont \$4,284, TAS Personnel Services Ottawa Ont \$6,743.

MISCELLANEOUS SERVICES \$14,145.

Services for enquiry into the Non-medical use of drugs

CONSULTANT SERVICES \$136,796—M A Bertrand Montreal Que \$22,600, I L Campbell Montreal Que \$22,307, F W Hirsch Ottawa Ont \$2,400, J Hogarth Downsview Ont \$9,833, International Centre for Comp Criminology Montreal Que \$5,273, G Le Dain Willowdale Ont \$48,100, H E Lehmann Montreal Que \$10,950, J P Stein Montreal Que \$13,625.

DATA PROCESSING SERVICES \$56,652—Alphatext Systems Ltd Ottawa Ont \$38,556, Government of Canada—Computer Services Bureau Ottawa Ont \$2,971, Survey Research Centre of York University Downsview Ont \$10,000.

RESEARCH SERVICES \$229,828—Alcoholism and Drug Addiction Toronto Ont \$8,503, Z Amit Montreal Que \$4,114, A Arda Ottawa Ont \$3,970, M P Awasthi Toronto Ont \$4,000, G Constantineau Montreal Que \$2,900, M Coupal Ottawa Ont \$5,000, P Doucet Montreal Que \$2,450, W J Graham Ottawa Ont \$4,410, D Hamilton Montreal Que \$3,775, C Heneault Ottawa

Ont \$4,617, Institute for Behavioral Research Montreal Que \$10,750, J Kodua Montreal Que \$3,669, J Laplante Quebec Que \$10,747, B Madison Ottawa Ont \$2,200, M Mainmise Ottawa Ont \$3,627, L McDonald Hamilton Ont \$3,300, McMaster University Hamilton Ont \$6,804, E Mesina Toronto Ont \$8,060, P Muter Ottawa Ont \$2,930, J Prince Downsview Ont \$2,099, D Rebin Ottawa Ont \$5,684, S Ryan Kingston Ont \$6,490, J Shaw Hamilton Ont \$3,245, R Solomon Toronto Ont \$7,770, J Solway Toronto Ont \$3,500, H Stankeiwiez Ottawa Ont \$3,681, L H Theodor Toronto Ont \$2,428, N Wexler Toronto Ont \$4,342, P C Wexler Downsview Ont \$4,000, York University Downsview Ont \$7,549.

SECRETARIAL AND OFFICE SERVICES \$28,085—M Karaivan Montreal Que \$2,398, Miss Stacey Personnel Ottawa Ont \$2,038, Office Overload Co Ltd Ottawa Ont \$2,645.

TRANSLATION SERVICES \$83,066—Berlitz School of Language Montreal Que \$6,507, Les Traductions (530) Inc Montreal Que \$76,054.

MISCELLANEOUS SERVICES \$2,676.

HEALTH SERVICES PROGRAM

CONSULTANT SERVICES \$54,200—E Acres Ottawa Ont \$7,250, F C R Chalke Ottawa Ont \$2,400, J A Leroux Vancouver B C \$2,450, F C Pace Ottawa Ont \$14,350, H N Segall Montreal Que \$8,850, H T Sellers Ottawa Ont \$5,550, A Sherrington Ottawa Ont \$8,500, M G Southern-Holt Ottawa Ont \$4,850.

CONTRACTED SERVICES \$6,862—The Canadian Home and School and Parent Teacher Federation in Trust Toronto Ont \$6,862.

EDUCATIONAL SERVICES \$5,120—Government of Canada—Public Service Commission of Canada Ottawa Ont \$2,475, School of Prosthetics and Orthotics Montreal Que \$2,645.

FILM PRODUCTIONS \$141,766—Government of Canada—National Film Board Montreal Que \$141,766.

INFORMATION SERVICES \$16,252—Government of Canada—Information Canada Ottawa Ont \$16,252.

LAUNDRY SERVICES \$3,864—Capital Commercial Laundry Ltd Vanier Ont \$3,864.

PHOTOGRAPHY SERVICES \$10,636—Government of Canada—National Film Board Montreal Que \$8,636, Ted Grant Photography Ottawa Ont \$2,000.

PHYSICIANS AND SURGEONS \$36,248—F J Kelly Sydney N S \$2,095, R I MacDonald Toronto Ont \$3,169, D E MacKenzie Sydney N S \$4,070, McGregor Clinic Hamilton Ont \$2,520, Medical Arts Clinic Regina Sask \$2,812, S Mirsky Ottawa Ont \$2,370, P A Rebelo Glace Bay N S \$3,040, E L Reid Halifax N S \$5,265, Sunnybrook Hospital University of Toronto Clinic Toronto Ont \$4,293, The Peterborough Clinic Peterborough Ont \$2,219, B C Track Sydney N S \$4,395.

SCIENTIFIC SERVICES \$312,642—Advertising Services Ottawa Ont \$2,234, Beaudin Nobert Inc Montreal Que \$3,164, Bio-Research Laboratories Ltd Point Claire Que \$25,000, Canadian Home School and Parent-Teacher Federation Toronto Ont \$2,500, Carleton University Ottawa Ont \$10,937, J O Godden Toronto Ont \$3,280, Government of Canada—National Research Council Ottawa Ont \$5,000 and Statistics Canada Ottawa Ont \$18,400, Institute of Parasitology Ottawa Ont \$9,537, C J G MacKenzie Vancouver B C \$5,145, C D MacNeil Ottawa Ont \$4,020, D Magner Ottawa Ont \$2,500, McMaster University Hamilton Ont \$3,450, C McQuarrie Ottawa Ont \$7,000, Provincial Treasurer Victoria B C \$3,479, Royal Edward Chest Hospital Montreal Que

NATIONAL HEALTH AND WELFARE—Continued

\$15,000, A Stevens Ottawa Ont \$2,500, K Tabuchi Ottawa Ont \$7,485, Total-Market Index Ltd Toronto Ont \$2,050, D Ulis Ottawa Ont \$4,900, University of Ottawa Ottawa Ont \$4,500, University of Saskatchewan Saskatoon Sask \$16,000, University of Waterloo Waterloo Ont \$154,561.

SECRETARIAL AND OFFICE SERVICES \$3,318—Miss Stacey Personnel Ottawa Ont \$3,318.

SECURITY SERVICES \$79,320—Canadian Corps of Commissioners Ottawa Ont \$79,320.

TECHNICAL HEALTH SERVICES \$20,046—N Carson Ottawa Ont \$2,176, P Cristiano Ottawa Ont \$2,560, J H Grove Ottawa Ont \$2,350, N R Skuce Ottawa Ont \$2,192, G Stevenson Kars Ont \$3,936, C Trembley Hull Que \$3,072, M D Trembley Ottawa Ont \$3,760.

SUNDRY AND MISCELLANEOUS ACCOUNTS \$196,717.

HEALTH INSURANCE AND RESOURCES PROGRAM

DATA PROCESSING SERVICES \$30,060—Government of Canada—Computer Services Bureau Ottawa Ont \$25,000, Department of National Revenue Ottawa Ont \$5,060.

HOSPITALITY SERVICES \$2,905.

MANAGEMENT CONSULTANT SERVICES \$20,789—Government of Canada—Department of Supply and Services Ottawa Ont \$15,944, D C McNaught Ottawa Ont \$4,845.

SCIENTIFIC SERVICES \$250,976—Government of Canada—Department of National Revenue Ottawa Ont \$9,450, Statistics Canada Ottawa Ont \$201,558, J Jewers Ottawa Ont \$3,200, H W Klassen Calgary Alta \$3,322, J Klassen and Associates Ottawa Ont \$2,372, H J Lambert Ottawa Ont \$22,333, F C O'Neill Halifax N S \$2,340, Reid Crother and Partners Winnipeg Man \$6,401.

SECRETARIAL AND OFFICE SERVICES \$13,388—Miss Stacey Personnel Ottawa Ont \$5,286, Office Overload Co Ltd Ottawa Ont \$8,102.

MISCELLANEOUS SERVICES \$29,138.

MEDICAL SERVICES PROGRAM

DENTISTS AND DENTAL SURGEONS \$944,764—A Abramson Ladysmith B C \$4,270, V Ambrozaitis Fort Churchill Man \$2,831, R B Andrews Port Alberni B C \$9,446, J Andrus and L Hardus North Battleford Sask \$17,836, Assiniboine Dental Group Winnipeg Man \$7,538, V Bacelaere Montreal Que \$2,240, D J Bachinsky Winnipeg Man \$13,692, A T Ball Saskatoon Sask \$2,641, D T Bamback Little Sask \$11,442, G Belishe Montreal Que \$2,170, D W Bellinger Whitehorse Y T \$4,963, J Blackstone Toronto Ont \$2,751, R D Bradley Regina Sask \$4,424, T P Bradley Nanaimo B C \$5,794, E C Bryant Pincher Creek Alta \$5,897, M A Buettner Ocean Falls B C \$8,053, D S Bullock Lethbridge Alta \$5,038, J Burkhardt Prince Rupert B C \$10,385, J R Burham Vernon B C \$2,338, D F Cameron Thunder Bay Ont \$2,544, J Cameron Vanderhoof B C \$3,204, F Carnie Lillooet B C \$15,559, R Clark Nipawin Sask \$3,899, A R Cooper Duncan B C \$14,754, D J P Crane Warton Ont \$5,074, M T Crozier Flin Flon Man \$6,308, E S Daudrick Winnipeg Man \$13,292, M C Devine Marathon Ont \$2,361, D D Didow Elk Point Alta \$30,737, T M Dobbs Winnipeg Man \$2,014, R A Enns Vancouver B C \$6,298, P Fafaro Williams Lake B C \$2,661, G R Fast Merritt B C \$6,906, D J Fietz Merritt B C \$5,727, S Fleisher Teulon Man \$5,030, R R Flett Pakwan Sask \$2,916, Fort Frances Dental Clinic Fort Frances Ont \$8,932, M C Fox Onion Lake Sask \$2,317, C Frichette Sept-Îles Que \$3,767, B D Friesen Fort Smith B C \$5,659, E J Gaudet Prince Albert Sask \$4,294, B Gauk Edmonton

Alta \$4,809, R J Gillis Campbellton N B \$4,395, G A Giovannetti Sydney N S \$3,097, B Gladman Southport Man \$2,817, W L Granger Osoyoos B C \$3,151, R W C Hackemann Ashcroft B C \$2,780, J A Haiden Bonnyville Alta \$6,369, W F Hancock Fort Qu'Appelle Sask \$15,143, L H Harder Battleford Sask \$13,171, Health Education Centre Mission City B C \$17,005, W G Hetherington Portage La Prairie Man \$3,137, W G Hewitt Carlyle Sask \$2,560, G O Hjertstedt Duncan B C \$3,092, B H Hoffman Fort Frances Ont \$11,133, B W Holmes Kenora Ont \$3,208, D G Hough Gore Bay Ont \$5,807, W D Howanec Prince Rupert B C \$3,954, R A Iratch Rosthern Sask \$6,330, D K Kalra Hope B C \$17,401, J L Kenney Victoria B C \$2,391, R C Kersey Vernon B C \$2,771, O W Korol Winnipeg Man \$6,471, P J Kuling Canora Sask \$18,682, S A Kwofie Winnipeg Man \$5,103, L E Lachance Newcastle N B \$4,766, M A Lachapelle Winnipeg Man \$11,858, H W Lamont Sidney B C \$3,691, P Lamothe Montreal Que \$2,800, M Landry Montreal Que \$3,430, L Lewis Nanaimo B C \$4,890, J S Lynch Montreal Que \$2,441, J E MacDiarmid Regina Sask \$13,527, E B MacEwen Burns Lake B C \$3,080, K M MacPherson Terrance B C \$4,219, R C Malcolm Dawson Creek B C \$2,049, L G Mandin St Paul Alta \$10,426, M Marland Roblin Man \$5,424, D A Martin Duncan B C \$10,355, L F Matthews Swan River Man \$2,553, R A Cumming Edmonton Alta \$4,018, L E C Davies Vancouver B C \$2,214, W Dumas Roberval Que \$2,051, Fitzgerald and Siwak Edmonton Alta \$13,326, G Gibson Fort Rae N W T \$2,555, J H Grove Ottawa Ont \$5,010, Harvey and Associates Fort Smith N W T \$9,167, A A Jesurasingham Edmonton Alta \$2,141, G G Jones Dawson City Y T \$7,216, J A L'Heureux Laviolette Que \$2,793, A J Lupin Edmonton Alta \$4,556, R W Mallen Edmonton Alta \$3,036, R Marcoux Havre-St-Pierre Que \$4,870, R B McKenzie Newcastle N B \$4,478, A B McLeod Cornwall Ont \$12,507, H Meltzer Edmonton Alta \$12,925, C A Messier Montreal Que \$2,089, P O'Donoghue Yellowknife N W T \$15,904, H O'Reilly Fort Qu'Appelle Sask \$9,904, G Poulin Havre-St-Pierre Que \$7,634, S Singh Edmonton Alta \$8,558, C H Spiro Ottawa Ont \$5,750, R Thibault Haurerive Que \$2,092, S B Wigby Watson Lake Y T \$11,439, P F Silcock Edmonton Alta \$3,282, H T Wyatt Edmonton Alta \$2,798.

CLINICAL SERVICES \$97,591—Associate Medical Clinic The Pas Man \$3,113, Baker Clinic Edmonton Alta \$2,737, Children's Hospital of Winnipeg Winnipeg Man \$10,047, Medical Professional Service Bureau Montreal Que \$4,446, M Miller Montreal Que \$14,039, Professional Services Committee Montreal Que \$7,075, Service d'anesthésie de Loretteville Ste-Foy Que \$2,362, Tarangle Associate Clinic Whitehorse Y T \$2,992, Whitehorse Medical Clinic Whitehorse Y T \$45,534, Wrinch Memorial Doctor's Service Hazelton B C \$5,246.

PROFESSIONAL AND TECHNICAL HEALTH SERVICES—\$175,669—A H Basman Beausejour Man \$5,146, L Bergeron St-Lambert Que \$2,038, R Casper Shalalth B C \$2,690, Department of Public Health Edmonton Alta \$5,475, L Downey Marius Man \$2,448, R Downing Toronto Ont \$5,115, S Gauvreau Toronto Ont \$5,756, Government of the Province of Alberta Edmonton Alta \$9,125, S Hanson and Associates Edmonton Alta \$15,067, Hospital of the University of Alberta Edmonton Alta \$2,773, Kiernam Elliott Boulton and Associates Winnipeg Man \$6,621, S N King Ltd Winnipeg Man \$3,266, L'Association des Indiens du Quebec Village des Hurons Que \$13,200, L Laurendeau (Sister) Fox Lake Alta \$4,005, L Lizée (Sister) Brochet Man \$4,500, J W Lukas North Battleford Sask \$2,524, C Maurice (Sister) St-Boniface Man \$2,085, J A McWally Lethbridge Alta \$3,130, Optical Prescription Centre Edmonton Alta \$2,142, Palmer and Fabli Lethbridge Alta \$9,094, Palmers Optical Supply Ltd Lethbridge Alta \$2,152, Pathology Associates Medical Laboratory Edmonton Alta \$3,500, R N Porth North Vancouver B C \$2,835, Sacred Heart of Jesus Pukatawagan Man \$8,750, Siwak and Associates Edmonton Alta \$15,872, C J

NATIONAL HEALTH AND WELFARE—Continued

Soloway Winnipeg Man \$4,157, Saint-Chretienne (Sisters) Fox Lake Alta \$3,108, University of Alberta Edmonton Alta \$7,966, University of Manitoba Winnipeg Man \$10,167, E Waspabino Port Georges Que \$2,173, Windle and Associates Edmonton Alta \$8,789, D B Maze Regina Sask \$2,226, C Mazzola Chilanko Forks B C \$3,184, J D McKillop Port Alberni B C \$9,366, D J McLeod North Vancouver B C \$6,659, W D McNiece Kelowna B C \$10,550, Metropolitan Dental Group Winnipeg Man \$17,358, L W Miller Grenfell Sask \$14,506, J R Morrisson Squamish B C \$3,216, V Mose Vancouver B C \$3,301, K E Mrenlow Lambeth Ont \$2,212, M J Nattrass Regina Sask \$10,929, K A Neuman Vancouver B C \$2,790, Northern Light Health Education Centre Mission City B C \$3,894, G M Nowazek Brandon Man \$7,672, R M Nystrom Port Alberni B C \$2,375, W A Oatway Kamloops B C \$3,871, O Odlum Winnipeg Man \$9,882, G Olsen Hay River N W T \$3,660, M L Olson Courtenay B C \$2,253, A J Palencar Sioux Lookout Ont \$3,254, F W Parrott Portage la Prairie Man \$2,564, G Parrott Edmonton Alta \$2,754, W Paupanekis Cross Lake Man \$2,138, V K Payne Calgary Alta \$11,779, V A Petro Regina Sask \$3,547, M Petryk Calgary Alta \$3,479, J K Philip Duncan B C \$3,136, R C Pochailo Kenora Ont \$4,050, A R Proctor Victoria B C \$10,269, P W Richman Cardston Alta \$3,030, C S Robertson Dauphin Man \$2,657, E Robichaud Richibucto N B \$3,284, R Robinson Chill Man \$2,812, P Rosenbain Smithers B C \$2,805, Sabourin and Raynauld Rouyn Que \$2,025, G R Sandercock Peace River Alta \$5,770, J T Senini Nanaimo B C \$4,117, D J Shapira Winnipeg Man \$7,638, R Sheepe Kamloops B C \$2,127, L A Stern Winnipeg Man \$16,742, L Stocton Winnipeg Man \$4,256, D K Stratton Mission City B C \$5,453, D N Takahashi Kamloops B C \$2,083, H E Thiessen Williams Lake B C \$5,241, M K Thomas Chilliwack B C \$2,009, K Thompson Campbell River B C \$3,798, R A Tratch Rosthern Sask \$2,285, T K Tomlinson Prince Albert Sask \$2,412, L M Uglene Kamloops B C \$2,397, V Veleba Kenora Ont \$4,388, A G Verchere Ladysmith B C \$4,363, B J Vogt Chilliwack B C \$8,417, K C Walters Vancouver B C \$8,117, L A Washington Wadena Sask \$2,747, J A Watt Prince Albert Sask \$7,640, T C Webb Gibson B C \$2,802, C M Weicker Regina Sask \$4,661, E A White Winnipeg Man \$4,086, Whitehorse Dental Clinic Whitehorse Y T \$23,417, R L Wood Pine Falls Man \$4,579, Yellowknife Dental Clinic Yellowknife N W T \$50,921, D W Young Surrey B C \$28, 648, F W Zens Port Alberni Ont \$11,875.

MEDICAL SERVICES, GENERAL PRACTITIONERS ON ONE-HALF DAY BASIS \$23,070—C R Baxter Moncton N B \$2,970, A H Greenidge Edmonton Alta \$5,175, J J Krahn Prince Rupert B C \$3,636, G W Lobray Edmonton Alta \$2,259, L J Loftus Victoria B C \$4,690, S Singh Edmonton Alta \$4,340.

MEDICAL SERVICES, FEE FOR SERVICE BASIS \$229,712—T Albertini and J Kallman Whitehorse Y T \$15,671, M D Bhambhani and S L Bhambhani Edmonton Alta \$2,082, D W Branigan Whitehorse Y T \$4,698, E Boies and S Bourduas Schefferville Que \$4,898, L G Bolduc Senneterre Que \$3,080, P C Campanaro Edmonton Alta \$8,823, W R Castor Sherwood Park Alta \$3,577, J P Chiasson P and Limoges Sept-Îles Que \$2,119, J V Clark Mayo Y T \$9,459, E L Covert and S D King Hay River N W T \$10,771, C N Crawson Winnipeg Man \$2,220.

MISCELLANEOUS HEALTH SERVICES \$335,708—F Augustine Rexton N B \$2,799, C Barnaby Lagacéville N B \$3,035, J Bearloy Loon Lake Sask \$2,123, M Benz Wollastin Lake Sask \$2,927, L F C Berlinguet Three Rivers Que \$4,674, R E Bone Griswold Man \$2,408, M Bowen Winnipeg Man \$2,427, P Brady Toronto Ont \$2,097, A Cera Winnipeg Man \$2,780, Cross Lake Band of Indians Cross Lake Man \$3,100, D Dawson Kingcome Inlet B C \$2,335, Department of Pediatrics Hospital for Sick Children Toronto Ont \$65,960, H Dickie Fort Nelson B C \$3,156, J

Disgaspri Baie Comeau Que \$4,852, E W Dow Trenton Ont \$6,223, C Fortin Port Cartier Que \$2,164, G Gagnon St-Paul Que \$2,520, G Gagnon Quebec Que \$3,500, Garden Hill Band Island Lake Man \$5,454, L Grant Kitimat B C \$2,204, S Halcrow Cross Lake Man \$3,409, R Hans Bella Coola B C \$2,098, V Henry Port Simpson B C \$3,192, J Houle Langruth Man \$2,231, Indian Association of Alberta Alta \$17,000, M Johnny Burns B C \$2,077, Keates Peat Marwick and Company Montreal Que \$2,000, L E K Laflamme Sept-Îles Que \$2,718, V Lasas Waterhen Sask \$2,520, F S Legs Head Quarter Alta \$2,105, D Lorieau Edmonton Alta \$2,110, M Mack Alexis Creek B C \$3,747, A Maksymchuk Norway House Man \$2,882, J Maras Montreal Que \$15,610, M H Marshall Eskasoni N S \$2,209, M Mathieu Montreal Que \$2,940, J McClure Frobisher Bay N W T \$2,045, Modern Janitorial Service Ltd North Battleford Sask \$3,650, S Nelko Winnipeg Man \$5,035, H Nerasty Pelican Narrows Sask \$3,210, L Nerasty Lynn Lake Man \$2,127, Nohaws of the Bay of Quinte Band Deseronto Ont \$5,416, Ottawa University Ottawa Ont \$18,421, Paediatric Consultants Toronto Ont \$15,334, C Paquette Vanier Ont \$5,783, R Pastion Assumption Alta \$2,638, G Redon Lillooet B C \$2,805, L Roy Winnipeg Man \$3,650, H Taylor Winnipeg Man \$2,990, A Schwartz Winnipeg Man \$8,855, B Schwartz Winnipeg Man \$2,090, M Shneider Fort Garry Man \$3,706, G Skrinskas Toronto Ont \$2,982, D Snashall Calgary Alta \$2,809, L Tanguay Bagotville Que \$2,129, M Thivierge Port Alfred Que \$3,191, R Thivierge Montreal Que \$4,620, Tibbetts and Malcolm Leduc Alta \$28,250, Thomas McKay Thomas Indian Lake Man \$2,179, J M Tremblay Sorel Que \$4,082, Tyendingaga Indian Reserve Deseronto Ont \$2,125.

FOOD AND DRUG PROGRAM

DATA PROCESSING SERVICES \$241,454—Alphatext Systems Ltd Ottawa Ont \$33,400, Dataline Systems Ltd Toronto Ont \$21,182, Digital Methods Ltd Ottawa Ont \$2,000, Government of Canada—Computer Service Bureau Ottawa Ont \$43,013 and Department of Supply and Services Ottawa Ont \$49,585, Office Overload Co Ltd Ottawa Ont \$7,509, Sperry Rand Canada Ltd Toronto Ont \$2,370, Systems Dimensions Ltd Ottawa Ont \$2,481.

INFORMATION SERVICES \$43,172—Campbell Printing Ottawa Ont \$2,440, Government of Canada—Information Canada Ottawa Ont \$2,418.

LAUNDRY SERVICES \$8,625—Canadian Linen Supply Ltd Ottawa Ont \$6,708.

LEGAL SERVICES \$921,127—F Aylward St John's Nfld \$5,905, J D Baker Chilliwack B C \$10,898, C W Barlow Trail B C \$4,262, Blanchett and Roberge Sherbrooke Que \$3,685, M C Bolan North Bay Ont \$3,797, M Bourget Hull Que \$3,616, R C Bragnolo Timmins Ont \$5,622, C O D Branson Victoria B C \$20,191, I J Bruhaug Prince George B C \$5,178, P J Burns Kirkland Lake Ont \$2,828, F R Caputo Sault Ste Marie Ont \$7,352, I B Carson Prince Albert Sask \$6,935, Chetkow Thomas Long and Company Kamloops B C \$3,812, Chouinard Prevost and Casgrain Chicoutimi Que \$2,071, D L Clancy Dawson Creek B C \$4,694, G J Clark Calgary Alta \$18,612, R D Clarke Thunder Bay Ont \$12,636, G E Cloutier Kapuskasing Ont \$2,900, C Cordeau St Hyacinthe Que \$3,625, G Desjardins Quebec Que \$13,937, J F Donnelly Kingston Ont \$6,948, S F Duozic Hamilton Ont \$7,471, G C Evans Timmins Ont \$2,527, P W Ewert Kitimat B C \$2,461, C D Fitzgibbon Port Hope Ont \$2,110, J E Fitzpatrick Peterborough Ont \$8,422, A Forget St Jerome Que \$3,410, Garrett and Fleck Sarnia Ont \$8,036, G Gauthier Sorel Que \$2,625, H B Geddes Windsor Ont \$6,155, J A Ghis Charlottetown P E I \$3,538, R W Gould Kitchener Ont \$8,279, S E Halyk Saskatoon Sask \$32,351, H B Heath Nanaimo B C \$10,011, J J Hogan Bathurst N B \$3,516, G R Houlding Brantford Ont

NATIONAL HEALTH AND WELFARE—Concluded

\$5,615, Hughes Malone and Lynch Fredericton N B \$2,053, D K Kruegar Swift Current Sask \$4,014, Landen and Finkelstein Kelowna B C \$5,696, J E Lang Kitchener Ont \$11,295, B C Lavellee Revelstoke B C \$2,592, A A MacBain Niagara Falls Ont \$2,470, D G MacDonald Penticton B C \$17,828, J P MacDonald Terrace B C \$2,031, MacDonnell Graham Errico Prince Rupert B C \$2,321, H L MacKay Banff Alta \$4,638, J B D Malone Fredericton N B \$6,944, R P Marceau Peace River Alta \$2,182, D Margolis Winnipeg Man \$3,580, Martin Easton Woolridge and Poole Corner Brook Nfld \$2,785, B Matheson St Catharines Ont \$4,902, W R Matheson Regina Sask \$16,685, W Matwichuk Kapuskasing Ont \$2,144, P M McMullen Prince George B C \$3,227, M R Meehan Sudbury Ont \$11,869, E R Millette Pembroke Ont \$5,867, C Misener Stratford Ont \$3,811, H M Mitton Moncton N B \$7,747, P J Mousseau Edmonton Alta \$30,847, B A Owen Barrie Ont \$2,368, A G Park Calgary Alta \$26,099, C M Penza London Ont \$14,206, A R Porkka Red Deer Alta \$5,482, H Poulin Ottawa Ont \$14,533, E G Ralfe Burlington Ont \$4,109, K F Ross Chatham Ont \$5,346, A Roy Vanier Ont \$7,731, G Roy St Jean Que \$2,280, J M Roy Mont-Laurier Que \$2,040, P V Rudden Cornwall Ont \$2,488, T G Ryan Courtenay B C \$3,300, J C Scime Hamilton Ont \$8,888, J W Sheppard Simcoe Ont \$2,739, D C Smith Guelph Ont \$7,028, B C Starkman Calgary Alta \$12,569, H Starkman Edmonton Alta \$2,734, V E Sturmey Toronto Ont \$2,140, H E S Sugg Bracebridge Ont \$3,761, R Taylor Victoria B C \$5,310, H Thomas Kamloops B C \$3,404, S M Toy Vancouver B C \$6,603, D M Vamplew Chilliwack B C \$9,225, C Virtue Lethbridge Alta \$5,071, J R Winters Truro N S \$2,508, C Zalev Windsor Ont \$23,092, W Zimmerman Hamilton Ont \$19,845.

SCIENTIFIC SERVICES \$651,242—I T Borda London Ont \$7,500, R Demers Montreal Que \$2,700, Department of Physiology University of Saskatchewan Saskatoon Sask \$2,000, Government of Canada—Statistics Canada Ottawa Ont \$90,000.

SECRETARIAL AND OFFICE SERVICES \$16,499—Office Extras—Canadian Design Service Company Ltd Montreal Que \$7,890, Office Overload Co Ltd Ottawa Ont \$8,609.

SECURITY SERVICES \$39,047—Canadian Corps of Commissioners Ottawa Ont \$20,447, General Investigation Canada Ltd Ottawa Ont \$14,739.

MISCELLANEOUS SERVICES \$31,620.

WELFARE SERVICES PROGRAM

ADVISORY SERVICES \$103,116—C Addy Ottawa Ont \$7,900, B A Chisholm Toronto Ont \$5,025, W Dyson Montreal Que \$3,300, G Irving Ottawa Ont \$2,500, F M Lennarson Dartmouth N S \$5,000, Ontario Institute for Studies in Education Toronto Ont \$4,955, L P Peletier Quebec Que \$4,125, T E Reid Scarborough Ont \$5,400, L Shifrin Ottawa Ont \$20,000, A Stevens Vancouver B C \$3,225, S Wexler Vancouver B C \$2,000, D White Ottawa Ont \$3,973.

CONSULTANT SERVICES \$35,661—J Chevrier Ottawa Ont \$4,095, L Heineman Regina Sask \$7,859, J Johnson Ottawa Ont \$4,125, Public Policy Concern Ottawa Ont \$2,000, Urwick Currie and Partners Ltd Montreal Que \$9,071.

DATA PROCESSING SERVICES \$1,252,933—Control Data Willowdale Ont \$5,278, Government of Canada—Computer Services Bureau Ottawa Ont \$26,271, Department of Supply and Services Ottawa Ont \$1,202,981, International Business Machines Canada Ltd Don Mills Ont \$14,030, S D I Associates Ltd Toronto Ont \$4,373.

EDUCATIONAL SERVICES \$23,047—Government of Canada—Public Service Commission Ottawa Ont \$18,490.

FILM PRODUCTIONS \$129,507—Government of Canada—National Film Board Montreal Que \$126,757, Moreland Latchford Toronto Ont \$2,500.

HOSPITALITY SERVICES \$8,278—Skyline Hotels Ltd Toronto Ont \$4,971.

RESEARCH SERVICES \$4,680—M Carota Ottawa Ont \$2,000, H Carsh Ottawa Ont \$2,680.

SECRETARIAL AND OFFICE SERVICES \$50,281—Manpower Business Services Ltd Ottawa Ont \$3,099, Miss Stacey Personnel Ottawa Ont \$16,310, Office Overload Co Ltd Ottawa Ont \$13,227, TAS Personnel Pool Ottawa Ont \$17,645.

SECURITY SERVICES \$47,649—Canadian Corps of Commissioners Ottawa Ont \$42,587, Labrash and Robertson Ltd Toronto Ont \$4,783.

MISCELLANEOUS SERVICES \$7,940.

FITNESS AND AMATEUR SPORT PROGRAM

DATA PROCESSING SERVICES \$9,589—Comptel Systems Ltd Ottawa Ont \$6,334, Data Logic Canada Ltd Ottawa Ont \$3,192.

FILM PRODUCTIONS \$31,840—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$2,171, National Film Board Ottawa Ont \$29,669.

HOSPITALITY SERVICES \$7,333.

SCIENTIFIC SERVICES \$115,770—M V Burke Ottawa Ont \$2,957, C E Copeland Ottawa Ont \$11,000, E Dawson Winnipeg Man \$15,996, T Grant Ottawa Ont \$3,325, H Jerome Ottawa Ont \$14,230, S Kalinowsky Ottawa Ont \$14,223, M Laplante Montreal Que \$8,400, T O'Malley Ottawa Ont \$3,570, J Palendat Winnipeg Man \$4,575, R L Stewart Ottawa Ont \$20,244, R Wolf Ottawa Ont \$2,400.

MISCELLANEOUS SERVICES \$9,522.

Medical Research Council

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$4,300—Government of Canada—Department of Supply and Services Ottawa Ont \$4,300.

CONSULTING SERVICES \$19,375—M Beaulieu Ottawa Ont \$2,500, H B Dinsdale Kingston Ont \$4,500, D S Layne Ottawa Ont \$4,000, C R Marchand Montreal Que \$3,375, Ottawa General Hospital Medical Association Ottawa Ont \$2,500, G R Williams Toronto Ont \$2,500.

MISCELLANEOUS SERVICES \$10,499.

NATIONAL REVENUE**Customs & Excise**

Payments by services with individual payments of \$2,000 or over were:

ARMoured CAR SERVICES \$3,105—Brinks Express Co Toronto Ont \$2,340.

AWARDS TO INFORMANTS \$799

NATIONAL REVENUE—Concluded

DATA PROCESSING SERVICES \$61,189—Government of Canada—Computer Service Bureau Ottawa Ont \$9,947, I B M Canada Ltd Don Mills Ont \$22,242, Systems Dimension Ltd Ottawa Ont \$29,000.

LEGAL FEES \$53,816—Des Rivieres Choquette & Payment Quebec City Que \$2,888, L Lavigne Montreal Que \$3,179, Oleksy & Young Edmonton Alta \$2,049, Carl Zalev Windsor Ont \$2,351.

MESSENGER SERVICES \$12,659—Broadway Cartage Winnipeg Man \$5,157, Western Messenger Calgary Alta \$2,613.

MISCELLANEOUS SERVICES \$11,096.

PROFESSIONAL CONSULTANT SERVICES \$49,418—C S Bacon Dollard Des Ormeaux Que \$2,300, A W Hood Toronto Ont \$7,125, Kates Peat Marwick & Co Toronto Ont \$10,750, Management Concepts Ltd Scarboro Ont \$6,885, Mercer Financial Planning Montreal Que \$8,086, K E Richards Napierville Que \$2,100, Daniel E White Vancouver B C \$4,950.

PROTECTION SERVICES \$31,596—Canadian Corps of Commissioners Montreal Que \$17,800, Toronto Ont \$4,800 and Ottawa Ont \$36,642, O'Malley Investigation and Security Service Cornwall Ont \$8,996.

SHERIFFS' AND COURTS' FEES \$270.

SPECIAL CLEANING SERVICES \$68,093—Bert Amos Abercorn Que \$2,616, Rachelle Deseure Frelighsburg Que \$2,010, A F Eden Huntingdon B C \$2,752, W R Gibbard Trail B C \$2,782.

TRANSPORTATION SERVICES \$1,484.

Taxation

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$19,111—Government of Canada—Department of Supply and Services Ottawa Ont \$14,800, Clarkson Gordon & Co Toronto Ont \$3,947.

APPRAISAL AND VALUATION OF PROPERTY \$55,445—Bell Irving Realty Ltd Vancouver B C \$2,440, Government of Canada—Department of Veterans Affairs Ottawa Ont \$39,392, Royal Trust Company St John's Nfld \$2,182, Superintendent of Insurance—Government of the province of Alberta Edmonton Alta \$6,000.

ARMoured CAR SERVICES \$21,616—Brink's Express Company of Canada Ltd Montreal Que \$13,221, Well's Fargo Armoured Express Ltd Toronto Ont \$3,000.

BANK CHARGES FOR OWNERSHIP CERTIFICATES \$75,660—Canadian Imperial Bank of Commerce \$12,624, Banque Canadienne Nationale \$8,330, Bank of Montreal \$13,552, Bank of Nova Scotia \$5,510, The Provincial Bank of Canada \$15,150, The Royal Bank of Canada \$13,428, The Toronto Dominion Bank \$5,507.

BUILDING PROTECTION SERVICES \$344,557—British Columbia Corps of Commissioners Vancouver B C \$25,766, Canadian Corps of Commissioners Ottawa Ont \$307,311.

CONSULTING SERVICES \$174,354—C E Bowker Schumacher Ont \$2,625, Government of Canada—Department of Supply and Services Ottawa Ont \$47,142, Clarkson Gordon & Co Toronto Ont \$16,667, Fasken and Calvin Toronto Ont \$15,000, Kates Peat Marwick & Co Toronto Ont \$11,122, McDonald Currie &

Co Hamilton Ont \$15,900, Price Waterhouse & Company Montreal Que \$18,483, R M Stewart Salt Lake City Utah U S A \$2,400, Stikeman Elliott Tamaki Mercier and Robb Montreal Que \$7,500, Thomson Rogers Toronto Ont \$20,000, H H Wright Toronto Ont \$7,713.

COURT COSTS \$88,642—Government of Canada—Federal Court of Canada Ottawa Ont \$2,000 and Department of Justice Ottawa Ont \$63,484.

COURT REPORTING SERVICES \$22,979—Angus Stonehouse & Co Ltd Toronto Ont \$2,325, A C Devenport Toronto Ont \$2,486, Official Court Reporters Vancouver B C \$2,378, R L Stephen Ottawa Ont \$2,050.

DATA PROCESSING SERVICES \$129,109—Computer Learning & Systems Corp Chevy Chase Maryland USA \$23,109, Government of Canada—Computer Services Bureau Ottawa Ont \$26,345, Datamation Centres Calgary Alta \$3,069, International Business Machines of Canada Ltd Don Mills Ont \$16,013, I P Sharp Associates Ltd Toronto Ont \$7,308, Systems Dimensions Ltd Ottawa Ont \$53,265.

EXPERT WITNESSES \$2,776—R L Stephen Ottawa Ont \$2,776.

HEALTH UNITS AND NURSING COUNSELLING SERVICES \$46,110—Government of Canada—Department of National Health and Welfare Ottawa Ont \$46,110.

INSTALLATION SERVICES \$2,100—Stanley G Brookes Ltd Ottawa Ont \$2,100.

LEGAL FEES \$302,830—T P Callon Thunder Bay Ont \$3,170, Francis G Carter London Ont \$5,041, R G Decary Montreal Que \$2,388, G R Dryden Toronto Ont \$10,000, Jean Galipeault Quebec Que \$2,008, Robert F Goss Calgary Alta \$2,320, R B Hutchinson Victoria B C \$9,742, H L Irving Edmonton Alta \$5,175, Roch Jolicoeur St George de Beauce Que \$8,277, Guy Joseph Kroft Winnipeg Man \$9,910, A Webster Macdonald Calgary Alta \$9,015, C H Mahoney St Catharines Ont \$2,199, Richard P Marceau Peace River Alta \$2,829, Patrick J McCaffery Calgary Alta \$7,913, McCarthy & McCarthy Toronto Ont \$4,223, R H McKercher Saskatoon Sask \$2,975, E J Mockler Fredericton N B \$4,598, M Mogan Toronto Ont \$4,985, Bruno J Pateras Montreal Que \$2,024, J F Polley Swift Current Sask \$6,263, J L Robertson Saskatoon Sask \$2,228, Sydney L Robins Toronto Ont \$2,350, Joseph Sedgwick Toronto Ont \$23,000, Guy Tremblay Jonquiere Que \$2,248, J D Wentzell Ottawa Ont \$5,007, W B Williston Toronto Ont \$34,226, Harlow H Wright Toronto Ont \$4,750, Carl Zalev Windsor Ont \$2,199.

MESSENGER SERVICE \$27,668—Canadian Corps of Commissioners Ottawa Ont \$27,668.

MOVING SERVICES \$4,076—Doug McCallum The Mover Ltd Hamilton Ont \$2,076, Data File Scarborough Ont \$2,000.

REPORTING SERVICES \$46,721—Credit Services Lethbridge Alta \$4,365, The Hooper—Holmes Bureau Inc Morristown N J USA \$2,399, Retail Credit Company of Canada Ltd Toronto Ont \$32,025.

SHERIFFS' AND BAILIFFS' FEES \$22,101—Linteau & Linteau Montreal Que \$7,436, C W Thompson Fort Frances Ont \$4,709.

STORAGE SERVICES \$5,453—Government of Canada—National Library Ottawa Ont \$5,453.

TRAINING AND EDUCATIONAL SERVICES \$325,828—Association for Computing Machinery Inc New York N Y USA \$3,022, Berlitz School of Languages Ottawa Ont \$58,476, Government of Canada—Public Service Commission \$32,196, Canadian Institute of Chartered Accountants Toronto Ont \$13,548, Horseshoe Inn London Ont \$2,294, International Business Machines of Canada Ltd Don Mills Ont \$3,635.

PARLIAMENT

House of Commons

Payments by services with individual payments of \$2,000 or over were:

LEGAL SERVICES—John A Coates \$3,699.

COMPUTER SERVICES—Queen's University Kingston Ont \$34,813.

POST OFFICE

Payments by services with individual payments of \$2,000 or over were:

CONSULTANTS—MANAGEMENT AND SERVICES \$1,025,950—Barnes Security Service Montreal Que \$6,120, Gulf Oil Canada Ltd Toronto Ont \$25,175, John Patton Ottawa Ont \$12,500, J B Brown Ottawa Ont \$25,497, W B Cottnam Ottawa Ont \$11,451, R A Barkley Associates Ottawa Ont \$87,786, John R Wood Ottawa Ont \$15,173, K Bekal Ottawa Ont \$16,250, Defence Construction 1951 Ltd Ottawa Ont \$23,165, Bell Canada Don Mills Ont \$16,720, Paul R Crocker & Associates St Bruno Que \$18,774, M J Kostuch Don Mills Ont \$3,600, A D Gagnon Associates Ottawa Ont \$15,886, D E Cameron Ottawa Ont \$17,875, G Metcalfe & Associates Baie d'Urfé Que \$6,231, Woods Gordon & Co Toronto Ont \$4,079, D Kant Ottawa Ont \$3,000, Mortan Baslaw 1970 Ltd Ottawa Ont \$8,548, A Veilleux Montreal Que \$4,950, Sam C Nickle Calgary Alta \$4,153, Stanley J Shapiro Ltd Hampstead Que \$3,140, Berlitz School of Languages Ottawa Ont \$9,450, X C S Management Ltd Vancouver B C \$7,355, Hunter Straker Templeton Toronto Ont \$20,635, A D G A Ltd Ottawa Ont \$7,482, Phillips Security Agency Toronto Ont \$6,108, Christopher Pratt St Mary's Bay Nfld \$2,627, T A S Personnel Pool Ottawa Ont \$2,788, Instronics Ltd Stittsville Ont \$202,702, General Dynamics Toronto Ont \$3,060, Automation Centre of Ottawa Ottawa Ont \$16,360, Social Survey Research Ottawa Ont \$42,925, R Overall Ottawa Ont \$2,950, Smith Caldwell Hickling Ltd Toronto Ont \$6,608, Nevil Pike Toronto Ont \$2,529, Ian Martin Associates Ltd Toronto Ont \$2,542, Market Facts of Canada Ltd Toronto Ont \$4,500, Price Waterhouse Associates Ottawa Ont \$13,646, Bio Research Laboratories Pointe Claire Que \$13,000, Potentia Associates Ottawa Ont \$4,863, Stevenson & Kellogg Ltd Toronto Ont \$22,400, Com/Art Studio Ottawa Ont \$5,040, J R M Gordon Ottawa Ont \$4,100, Kenneth Warren Montreal Que \$4,200, Receiver General of Canada—National Film Board Montreal Que \$20,000, Public Service Commission Ottawa Ont \$15,065, Department of National Health and Welfare Ottawa Ont \$164,103 and Department of Supply and Services \$41,075, Miscellaneous \$47,764.

TRAINING COURSES \$98,290—Canadian Management Centre Montreal Que \$3,900, York University Toronto Ont \$2,005, American Management Association New York N Y USA \$2,219, I B M Canada Ltd Don Mills Ont \$3,106, Stanford University Palo Alto Calif USA \$3,867, National Arts Centre Ottawa Ont \$2,159, Government of Canada—Public Service Commission Ottawa Ont \$47,226, Miscellaneous \$33,808.

SECRETARIAL AND OFFICE SERVICES \$20,608—Office Overload Co Ltd Ottawa Ont \$7,369, Miss Stacey Ottawa Ont \$10,675, Office Extras Montreal Que \$2,564.

PRIVY COUNCIL

Payments by services with individual payments of \$2,000 or over were:

PRIVY COUNCIL OFFICE PROGRAM

COMPUTATIONS AND TABULATIONS—\$18,465—Government of Canada—Canadian Government Printing Bureau Ottawa Ont \$4,750, I P Sharp and Associates Toronto Ont \$11,699, University Computing Canada Ltd Don Mills Ont \$2,016.

OFFICE SERVICES \$37,698—TAS Personnel Pool Ottawa Ont \$10,898, Stacey Personnel Ottawa Ont \$26,800.

MISCELLANEOUS SERVICES \$576,101—University of Alberta Edmonton Alta \$23,136, G Anderson Ottawa Ont \$3,750, J Beetz Montreal Que \$20,100, J D Borrowman Ottawa Ont \$3,005, C Boucher Montreal Que \$5,280, A Breton Toronto Ont \$19,177, Canada Consulting Group Toronto Ont \$12,000, Canadian Corps of Commissioners Ottawa Ont \$119,726, Canadian Pacific Telecommunications Montreal Que \$2,548, S Carter Ottawa Ont \$3,750, R Daoud Westmount Que \$6,625, A Desjardins Montreal Que \$15,809, Digital Methods Ltd Ottawa Ont \$20,565, W A Dyson and Associates Ltd Montreal Que \$10,555, T D Finn Ottawa Ont \$6,682, J D Fisher Toronto Ont \$2,000, General Electric Company Daytona Beach Fla USA \$14,998, The Great Plains Project Toronto Ont \$62,299, S L Hagarty Toronto Ont \$4,300, I L Head Ottawa Ont \$7,000, N Henchey Lachine Que \$2,000, D Hum Toronto Ont \$2,400, R J Jackson Ottawa Ont \$25,200, H Lajoie Hull Que \$3,633, M Lalonde Montreal Que \$35,000, Lang Michener Cranston Farquarson and Wright Toronto Ont \$10,050, S Robert—Lauzon Hull Que \$4,269, C Lavoie Montreal Que \$5,000, J P Lefebvre Montreal Que \$9,000, J J Lemieux Lucerne Que \$7,667, K Levasseur Sillery Que \$3,023, M Lincourt Ottawa Ont \$8,591, J A Mackenzie Ottawa Ont \$3,500, S G MacKinnon Ottawa Ont \$4,625, H Major Montreal Que \$2,980, G G D Milne Old Chelsea Que \$6,500, R F W Nelson Calgary Alta \$2,667, H P Oberlander Vancouver B C \$10,285, J Olivier Longueuil Que \$4,536, N E Paget Toronto Ont \$3,000, Press News Ltd Toronto Ont \$3,375, Public Policy Concern Ottawa Ont \$10,000, A E Safarian Toronto Ont \$5,100, E Saumure Hull Que \$2,130, Sorecom Inc Montreal Que \$8,690, Sync Corporation Ltd Montreal Que \$16,800, H A Wilson Ottawa Ont \$8,846, J P Worden Ottawa Ont \$3,929.

CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM

COMPUTATIONS AND TABULATIONS \$9,817—Government of Canada—Computer Services Bureau Ottawa Ont \$9,817.

OFFICE SERVICES \$2,623—Miss Stacey Personnel Ottawa Ont \$2,623.

MISCELLANEOUS SERVICES \$40,298—Boisjoly and Associates Quebec Que \$3,354, British Columbia Centennial Committee Vancouver B C \$9,453, Canadian Corps of Commissioners Ottawa Ont \$4,066, Canadian Transport Commission Ottawa Ont \$2,633, D G Dennison Islington Ont \$3,542, A Millar Ottawa Ont \$17,250.

SECRETARIAT FOR SCIENCE POLICY AND TECHNOLOGY PROGRAM

MISCELLANEOUS SERVICES \$155,765—Bureau of Management Consulting Ottawa Ont \$4,213, Canadian Corps of Commissioners Ottawa Ont \$21,202, D Dunlop Ottawa Ont \$3,526, J A Farrell Ottawa Ont \$3,657, M J Murphy Ottawa Ont \$7,500, L G Ramsey Lucerne Que \$4,000, Government of Canada—Science

PRIVY COUNCIL—Concluded

Council of Canada Ottawa Ont \$4,445 and Statistics Canada Ottawa Ont \$89,500, K F Tupper Ottawa Ont \$3,187, Undersea Research Ltd Toronto Ont \$14,535.

PRIVY COUNCIL OFFICE PROGRAM—ROYAL COMMISSION ON BILINGUALISM AND BICULTURALISM

MISCELLANEOUS SERVICES \$5,410—L DeBellefeuille Montreal Que \$3,190, R Marteaux Montreal Que \$2,220.

PRIVY COUNCIL OFFICE PROGRAM—INDIAN CLAIMS COMMISSION

OFFICE SERVICES \$3,903—Manpower Business Services Ltd Ottawa Ont \$3,903.

MISCELLANEOUS SERVICES \$54,296—J DeSipio Toronto Ont \$2,047, Hickling—Johnson Ltd Saskatoon Sask \$15,267, R Komar Toronto Ont \$2,246, K M Lysyk Willowdale Ont \$14,980, T Platana Ottawa Ont \$2,851, B G Pratt Saskatoon Sask \$14,775, L Weinrib Toronto Ont \$2,130.

Commissioner of Official Languages

Payments by services with individual payments of \$2,000 or over were:

CONSULTANT SERVICES \$15,900—M L McDonald Ottawa Ont \$9,800, F Ouellette St Boniface Man \$6,100.

LEGAL SERVICES \$25,680—Magwood Frith Pocock MacDonald O'Callaghan Toronto Ont \$25,680.

Economic Council of Canada

Payments by services with individual payments of \$2,000 or over were:

RESEARCH SERVICES \$99,705—R Evans Waltham Mass USA \$4,000, Hopkins Hedlin Ltd Toronto Ont \$2,690, S T Ker Winnipeg Man \$6,500, F D Lacasse Montreal Que \$3,000, T Matuszewski Montreal Que \$5,000, M C McCracken Ottawa Ont \$31,625, K May Ottawa Ont \$4,600, C Sonnen Manassa Virginia USA \$23,100, M E Steacy Ottawa Ont \$6,900, M Truchon Quebec Que \$3,250, Wharton Efa Inc Philadelphia Pa U S A \$9,040.

Public Service Staff Relations Board

Payments by services with individual payments of \$2,000 or over were:

STAFF RELATIONS ADMINISTRATION ACTIVITY

CLERICAL, TYPING AND STENOGRAPHIC ASSISTANCE \$2,029.

LEGAL SERVICES \$1,311.

MEDIATION SERVICES \$12,462—N A Hall Vancouver B C \$3,248, C G Simmons Kingston Ont \$3,691.

PAY RESEARCH BUREAU ACTIVITY

CLERICAL, TYPING AND STENOGRAPHIC ASSISTANCE \$1,181.

DATA PROCESSING SERVICES \$62,978—Datalink Ltd Ottawa Ont \$3,695, Government of Canada—Computer Services Bureau Ottawa Ont \$2,048, Systems Dimensions Ltd Ottawa Ont \$55,971.

PROGRAMMING SERVICES \$10,758—Softwarehouse Ltd Ottawa Ont \$10,380.

Science Council of Canada

Payments by services with individual payments of \$2,000 or over were:

RESEARCH STUDIES \$268,387—J Amy Ottawa Ont \$9,200, P G Bernier Ottawa Ont \$8,376, P L Bourgault Ottawa Ont \$3,125, D E G Bruce Ottawa Ont \$3,150, A D Chambers Kanata Ont \$17,266, D R Dunlop Ottawa Ont \$5,950, Government of Canada—Energy Mines and Resources Ottawa Ont \$14,381, G J Finn Ottawa Ont \$7,333, K J Gibson Lucerne Que \$4,425, A C Gross Cleveland Ohio U S A \$3,200, J Groulx Hull Que \$2,228, H Inhaber Ottawa Ont \$4,000, J G Kerr Ottawa Ont \$7,228, E G Manning Waterloo Ont \$2,700, W E McPeake Ottawa Ont \$4,369, National Science Library Ottawa Ont \$4,600, L M Pelletier Montreal Que \$3,750, L Peterson Ottawa Ont \$2,025, L B Pett Ottawa Ont \$16,500, A F Pickard Ottawa Ont \$6,750, R Robertson Ottawa Ont \$32,000, D Roche Ottawa Ont \$3,709, Scitec Ottawa Ont \$33,200, S Silverman Ottawa Ont \$6,050, P Smith Ottawa Ont \$2,925, R Soucy Ottawa Ont \$2,761, P Thomas Ottawa Ont \$2,174, D Thompson Ottawa Ont \$12,375, Andrew R Thompson Research Ltd Vancouver B C \$5,000, University of Montreal Montreal Que \$34,637, University of Waterloo Waterloo Ont \$3,000.

CLERICAL AND STENOGRAPHIC ASSISTANCE \$42,773—L M Baker Ottawa Ont \$4,607, J R Dahlgren Cyrville Ont \$2,026, M C Decourcelles Ottawa Ont \$2,700, H H Dever Ottawa Ont \$2,827, P L Farley Ottawa Ont \$5,000, S Longpré Ottawa Ont \$2,623, N K McLaughlin Ottawa Ont \$4,526, D Méthot Orleans Ont \$4,214, W F Mitchell Co Ltd Toronto Ont \$4,800, E E Rockburne Ottawa Ont \$3,375, H Routliffe Ottawa Ont \$6,075.

MISCELLANEOUS \$5,827—International Simultaneous Translation Services Montreal Que \$3,737, University of British Columbia Vancouver B C \$2,090.

PUBLIC WORKS

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATIVE PROGRAM

DATA PROCESSING SERVICES \$168,018—Alphatex Systems Ltd Ottawa Ont \$13,151, Computel Systems Ltd Ottawa Ont \$3,382, Government of Canada—Computer Services Bureau Ottawa Ont \$104,905, Meriweather R F San Antonio Texas USA \$12,000, S D I Associates Ltd Ottawa Ont \$4,875, Softwarehouse Ltd Ottawa Ont \$5,333, Systems Dimensions Ltd Ottawa Ont \$19,708.

MANAGEMENT CONSULTING SERVICES \$173,691—Babarik P Ottawa Ont \$6,600, Bureau of Management Consulting Services Ottawa Ont \$107,300 and Toronto Ont \$7,010, D A Elliott Ottawa Ont \$6,351, Hamilton MacRae & Associates Ottawa Ont \$10,100, E P Klar Ottawa Ont \$4,000, D Laporte Ottawa Ont \$2,269, Government of Canada—Public Service Commission Ottawa Ont \$7,500, Ryerson Applied Research Toronto Ont \$2,900, S D I Associates Limited Ottawa Ont \$2,145.

OTHER BUSINESS SERVICES \$112,344—R Boileau Montreal Que \$9,657, P Bouffard Montreal Que \$2,962, L Girard Montreal Que \$10,818, R Lajeunesse Montreal Que \$2,251, D Langerak Montreal Que \$2,489, R Simko Montreal Que \$5,871, Miss Stacey Ottawa Ont \$24,282.

TRAINING EDUCATION SERVICES \$131,416—Advanced Systems Incorporated Elk Grove Illinois USA \$12,191, N Guindon Ottawa Ont \$2,320, J Lahaie Ottawa Ont \$3,325, L Mainguy-Ouellet Ottawa Ont \$3,036, B Talbot Ottawa Ont \$2,008.

PUBLIC WORKS—Continued**PROFESSIONAL AND TECHNICAL SERVICES PROGRAM**

ARCHITECTURAL SERVICES \$41,705—H Eivert Montreal Que \$3,877, J Francois Montreal Que \$6,907, Hass Ruebsam Ltd London Ont \$4,441, Z Kiss Montreal Que \$3,547, F Rediger Montreal Que \$3,500, N J Shebit Montreal Que \$2,174.

ENGINEERING SERVICES \$212,614—Archer G Montreal Que \$4,601, W Brownlee Montreal Que \$2,226, H Camm Montreal Que \$2,503, Canadian Design Service Ottawa Ont \$4,167, R A Carter Montreal Que \$4,946, M Colonesse Ottawa Ont \$3,489, F Côté Montreal Que \$3,580, G Cousineau Montreal Que \$5,254, J Dowsett Montreal Que \$2,587, C Dupras & Associates Montreal Que \$2,165, R Garneau Ottawa Ont \$2,600, J P Gervais Montreal Que \$4,871, R Hogeck Montreal Que \$3,493, A Hogue Montreal Que \$5,981, L A Hudon Montreal Que \$5,018, P Karady Montreal Que \$3,165, Klassen & Associates Ltd Ottawa Ont \$8,931, T Labelle Montreal Que \$5,622, O Lalle Montreal Que \$2,061, Lalonde Girouard Letendre & Associates Montreal Que \$4,241, D Larocque Montreal Que \$4,774, C Luben Montreal Que \$3,304, P R Marquette Montreal Que \$3,158, H Ouellet Montreal Que \$2,686, J P Paradis Montreal Que \$4,676, D E Ralph Montreal Que \$4,513, P A Rivet Montreal Que \$6,066, A Scrinshaw Montreal Que \$4,093, V Stengels Ottawa Ont \$4,650, S Swida Montreal Que \$3,069, W Watson Ottawa Ont \$2,790.

OTHER BUSINESS SERVICES \$20,543—Y Daoulas Montreal Que \$3,398, D Deveau Ottawa Ont \$2,410, Miss Stacey Ottawa Ont \$7,193.

OTHER TECHNICAL SERVICES \$154,554—J Attias Montreal Que \$6,305, A Beaudoin Montreal Que \$3,666, G Béland Montreal Que \$2,323, R Brunet Montreal Que \$4,513, R Clément Montreal Que \$6,322, J A Comeau Montreal Que \$2,128, C Côté Montreal Que \$4,220, R David Montreal Que \$3,036, Design Associates Ottawa Ont \$3,600, A Desrochers Montreal Que \$3,506, G Desrosiers Montreal Que \$2,654, T Duncan Montreal Que \$4,613, R Fanuchi Montreal Que \$2,608, E Geary Montreal Que \$2,175, M Hallée Montreal Que \$2,387, L Kalas Montreal Que \$3,346, Y Larocque Montreal Que \$4,876, Les Entreprises Cape Dorset Montreal Que \$4,238, G M MacMillan Montreal Que \$2,500, J Molnar Montreal Que \$2,378, O Pitamic Montreal Que \$2,987, D Poitras Montreal Que \$3,937, C Samilski Montreal Que \$2,779, M St Georges Montreal Que \$2,718, D St Pierre Montreal Que \$4,706, G Toussaint Montreal Que \$2,535.

PROTECTION SERVICES \$15,494—Canadian Corps of Commissioners Ottawa Ont \$15,494.

TRAINING EDUCATIONAL SERVICES \$107,605—C D Howe Western Ltd Vancouver B C \$7,900, Sores Incorporated Montreal Que \$16,707.

ACCOMMODATION PROGRAM

ARCHITECTURAL SERVICES—\$736,822—Bregman & Hamann Toronto Ont \$209,683, Donald Cash Montreal Que \$7,750, I H de Neergaard Ottawa Ont \$3,403, Paul Dumas Montreal Que \$6,513, Fairhall & Moffatt Ottawa Ont \$3,551, Leslie Fekete, Toronto Ont \$2,000, Jacques Francois Montreal Que \$8,092, Graham Napier Hebert & Associates Halifax N S \$3,059, Henri Herveit Montreal Que \$6,729, Max A Louis Montreal Que \$5,338, McIlbargy & Associates Toronto Ont \$3,300, R Moriyama Toronto Ont \$9,024, R J Nash Associates Toronto Ont \$2,800, R J Nash Associates Toronto Ont \$6,177, R J Nash Associates Toronto Ont \$3,000, Ronald Ogilvie Ottawa Ont \$95,915, Planned Business Interiors Toronto Ont \$7,720, Rene Richard Hull Que \$79,618, J Sutherland Toronto Ont \$2,200, Don Waddington Toronto Ont \$2,500.

ENGINEERING SERVICES \$230,177—Georges Arches Montreal Que \$8,012, Armour Engineering Consultants Ottawa Ont \$4,380, Blauer Associates Montreal Que \$3,675, André Boussel Montreal Que \$4,133, Félix Côté Montreal Que \$10,567, G A Falardeau Montreal Que \$8,780, Gifco Exploration Ltd Montreal Que \$2,940, A C Hogue Montreal Que \$8,187, J P Huza Montreal Que \$17,750, Huza & Thibault Montreal Que \$6,547, J B Designs Ltd Montreal Que \$2,939, J B Designs Ltd Montreal Que \$2,500, Keith Jenkins & Associates Montreal Que \$5,208, Lalonde Girouard & Letendre Montreal Que \$11,396, Russell Lepage Montreal Que \$2,711, Sharry Ouimet Montreal Que \$27,750, R E Phelan Service Ltd Montreal Que \$2,500, Racey McCallum & Bluteau Montreal Que \$2,362, Racey McCallum & Bluteau Montreal Que \$2,692, Walter Saidera Montreal Que \$2,384, Georges Smaillos Montreal Que \$4,014, A Thibodeau Montreal Que \$3,065.

OTHER TECHNICAL SERVICES \$591,661—Bertrand Allard Montreal Que \$2,465, J Jacques Archambault Montreal Que \$6,078, Georges Arnold Montreal Que \$2,639, Georges Arnold Montreal Que \$5,489, Jacob Attias Montreal Que \$6,091, Pierre Aubut Montreal Que \$2,299, Suzanne Auger Montreal Que \$2,832, R P Baronet Montreal Que \$3,888, Antoine Beaudoin Montreal Que \$7,163, Marcel Baudry Montreal Que \$3,892, R Beaupré Montreal Que \$2,090, Albert Bedard Montreal Que \$2,091, Marcel Bedard Montreal Que \$7,753, Bernard Benoit, Montreal Que \$7,686, Claude Bertrand Montreal Que \$7,961, Omer Bertrand Montreal Que \$6,039, Claude Brousseau Montreal Que \$2,255, John McNaider Charlebois Montreal Que \$2,284, J Charron Montreal Que \$2,045, A R Claveau Montreal Que \$8,154, Roland Clement Montreal Que \$6,646, Claude E Corbeil Montreal Que \$11,981, Andre Cote Montreal Que \$6,182, Claudette Côté Montreal Que \$5,385, J E Cote Montreal Que \$2,670, René Coutu Montreal Que \$2,398, René Coutu Montreal Que \$2,072, Y Douglas Montreal Que \$2,116, Grana Enrique Montreal Que \$5,346, Aurelien Fourcaudot Montreal Que \$3,209, Pierre Frappier Montreal Que \$3,894, Gérard Garceau Montreal Que \$6,717, Gerard Garceau Montreal Que \$5,447, Leo Gladu Montreal Que \$2,896, L Gladu Montreal Que \$3,659, Phil Grenier Montreal Que \$4,967, Denis Grignon Montreal Que \$4,142, R Homier Montreal Que \$7,659, J Guy Lacasse Montreal Que \$5,184, Gaetan Lachapelle Montreal Que \$2,206, Benoit Lacoursiere Montreal Que \$4,637, Claude Lafrance Montreal Que \$3,457, Georges Laporte Montreal Que \$8,683, Yvon Larocque Montreal Que \$6,458, Denis Larocque Montreal Que \$2,856, Delphis Lavigne Montreal Que \$5,844, Raymond Laviolette Montreal Que \$4,841, Dorin Lawson Montreal Que \$4,667, P A Livingston Winnipeg Man \$3,091, Emile Legault Montreal Que \$3,540, Jean Lesage Montreal Que \$5,123, Gilbert Lynch Montreal Que \$2,053, J A Marcas Montreal Que \$4,297, Emerie Martel Montreal Que \$2,331, Guy Menard Montreal Que \$6,829, John M C Miels Montreal Que \$3,988, Regent Miron Montreal Que \$5,686, Marcel Moreau Montreal Que \$3,246, Yvon Nadeau Montreal Que \$8,164, Jacques Nazaire Montreal Que \$5,346, R L Normand Montreal Que \$2,190, L M Overgaard Winnipeg Man \$2,250, Pierre Panneton Montreal Que \$6,307, Donald Picard Montreal Que \$5,075, Normand Poirier Montreal Que \$6,263, Denis Poitras Montreal Que \$7,257, Lucien Prevost Montreal Que \$5,694, J H Quinsey Winnipeg Man \$6,205, D E Ralph Montreal Que \$2,974, Pierre A Rivest Montreal Que \$7,967, Christini Sanulski Montreal Que \$3,685, Maurice St Georges Montreal Que \$5,698, Schultz Montreal Que \$7,357, Antoine Scrimshaw Montreal Que \$7,045, G Sfaellos Montreal Que \$5,608, Elmer F Todd Montreal Que \$2,018, Marcel Tremblay Montreal Que \$2,021, Romeo Vachon Montreal Que \$5,223, C A Vezina Montreal Que \$2,670.

MANAGEMENT CONSULTING SERVICES \$54,211—Bureau of Management Consulting Services Ottawa Ont \$7,950, M J Casselman Ottawa Ont \$7,384, Ian Hyde Ottawa Ont \$4,990, Maintech Inc

PUBLIC WORKS—Continued

Montreal Que \$6,401, Ottawa Real Estate Board Ottawa Ont \$2,500, T D Overhill Ottawa Ont \$2,654, Pemberton Holmes Ltd Victoria B C \$10,856.

CATERING SERVICES \$374,320—Canadian National Institute for the Blind Churchill Man \$373,708.

MISCELLANEOUS SERVICES \$422,220—Gerard W Barsalou Montreal Que \$2,640, Beaudoin Construction Ottawa Ont \$14,186, Beaudoin Construction Ottawa Ont \$6,943, R A Bingham & Sons Ottawa Ont \$6,345, Caisse Autonome de Retraite des Chirugiens Dentistes Paris France \$3,397, Canadian Office Services Montreal Que \$3,343, Capital Steamway Ottawa Ont \$2,770, Gustave Connell Ottawa Ont \$2,200, Louis Constantineau Montreal Que \$13,317, District of Churchill Churchill Man \$4,500, Roger Homier Montreal Que \$7,659, Hurdman Bros Ottawa Ont \$3,650, A Lanclot Construction Ottawa Ont \$20,731, National Protective Service Ottawa Ont \$35,419, Olsten Services Montreal Que \$3,658, Plastics of Ottawa Ottawa Ont \$2,148, Government of Canada—Public Service Commission Ottawa Ont \$7,020, Sanco Ottawa Ont \$5,250, Societes Sipace Union Forciere et Financiere Paris France \$3,397, Miss Stacey Ottawa Ont \$25,981, Textile Aircraft Inc Ottawa Ont \$2,359, Twinn Pest Control Ottawa Ont \$2,375.

PROTECTION AND SECURITY SERVICES \$532,944—Canadian Corps of Commissioners Halifax N S \$24,577, Saint John N B \$4,178, Hull Que \$3,992, Montreal Que \$106,126, Quebec Que \$5,198, Arnprior Ont \$15,414, Ottawa Ont \$92,333, Hamilton Ont \$9,665, Toronto Ont \$6,520, Edmonton Alta \$28,131 and Lethbridge Alta \$3,498, Corps of Commissioners London England \$3,143, Chubb Alarms Limited London England \$2,047, Dominion Electric Protection Hull Que \$4,672, Montreal Que \$33,374, Ottawa Ont \$47,096 and Mississauga Ont \$2,983, Federal Alarms Ltd Toronto Ont \$2,514, Metropolitan Investigation Security (Canada) Ltd Churchill Man \$32,220, Universal Alarm Ottawa Ont \$6,000.

Newfoundland—

CARETAKING SERVICES \$8,248,215—Wally Millman Cleaners Bay Roberts \$2,400, A G Dunford Burgeo \$3,600, Harvey Collins Burin \$2,840, Wally Millman Cleaners Carbonear \$2,963, Eugene Dalton Catalina \$3,000, Jet Janitor Services Limited Deer Lake \$2,100, Ross Bray Harbour Grace \$2,668, Jet Janitor Service Limited St Georges \$2,040, Skinner's Enterprises Limited St John's \$28,242, Dustbane Enterprises Limited St John's \$22,650, Service Master of Newfoundland St John's \$24,653, Gordon O'Keefe St John's \$5,052, Johnston Cleaners Limited St Lawrence \$2,340, Johnston Cleaners Limited Windsor \$2,365.

Nova Scotia—

CARETAKING SERVICES—Harry Lingley Annapolis Royal \$2,330, Jet Janitor Service Antigonish \$15,225, Thomas Fanning Canso \$2,650, Gerald M Provost Dartmouth \$4,128, Doug Walker Cleaning Halifax \$5,288, O'Connor's Cleaning Service Halifax \$11,511, Modern Building Cleaning Halifax \$3,882, Streakless Window Services Limited Halifax \$7,725, Servicemaster Maritime Limited Halifax \$27,000, Gordon Saltzman Kingston \$3,480, Russell J Scott Lockport \$3,184, Walton L Nauss Mahone Bay \$2,520, Roland S Vidito Middleton \$6,996, Gordon McCall Mulgrave \$2,400, Barbara L LeLacheur Port Hawkesbury \$2,750, Sparkey's Window Cleaning Sydney \$10,122, Allied Aviation Sydney \$9,038.

New Brunswick—

CARETAKING SERVICES—Walter Spear Blacks Harbour \$2,562, Capital Window Cleaners Fredericton \$4,404, F J Wilkins Fredericton \$3,936, Moncton Janitor Service Moncton \$4,508,

Able Window-Shine Limited Saint John \$5,280, Gold Star Window Cleaning Company Saint John \$2,457.

Quebec—

CARETAKING SERVICES—Omer Gagnon Amqui \$2,100, C Net Enrg Armstrong \$4,661, Service C D J Inc Baie Comeau \$11,040, Denis Bernard Beauceville Est. \$2,099, Gérard Corriveau Beebe \$2,083, André Gauthier Beloeil \$2,551, Sanibec Corporation Berthierville \$3,565, Windsor Building Maintenance Chambly \$4,097, Mr Sanitor Chateaugay \$3,527, Hervé Marcotte Chibougamau \$2,520, Jean-Paul Larochelle Inc Cowansville \$8,531, Allied Building Cleaners Dorval \$10,833, Windsor Building Service Dorval \$2,283, Charles Roy Forestville \$2,875, Camille Hudon Gaspé \$6,563, Mrs Yvonne Laflamme Gatineau \$2,802, Service d'entretien C D J Inc Hauterive \$4,800, N C C Building Cleaners Hull \$11,850, Capital Building Cleaning Co Hull \$9,381, Canadian Angus Battery Hull \$13,933, Cafco Building Cleaning Ltd Hull \$5,232, Société Lavage Général Joliette \$4,740, St Leonard Window Cleaners Lafleche \$2,162, Mrs Roger Drapeau La Pocatière \$2,100, Service Entretien Général Laprairie \$2,890, Armand Noel Louiseville \$4,716, Noel Pitre Mercier \$2,082, Mrs Germaine Paris Mont Joli \$4,920 Service Nettoyage de Batisse Enrg Montmagny \$8,400, Windsor Building Service Montreal \$45,738, Allied Building Service Montreal \$6,135, Dominion Landscaper Montreal \$7,959, Sanitor Ltee Montreal \$5,122, Perfection Maintenance Montreal \$7,477, Vatakis Bros Montreal \$141,817, Windsor Maintenance Montreal \$2,042, Consolidated Building Maintenance Montreal \$43,427, Allied Building Cleaning Montreal \$4,200, Cartier Mtce Montreal \$58,800, National Wide Int Montreal \$186,228, New System Towel Montreal \$9,012, Hygienic Coat & Towel Montreal \$2,233, Enterprise Metro Montreal \$6,204, St Leonard Window Cleaners Montreal \$13,625, Terminal Warehouse Montreal \$2,370, Place Bonaventure Montreal \$4,944, Windsor Building Service Montreal \$2,542, Corporation Sanibec Montreal \$13,428, Rolland Lauzon Montreal \$2,738, Sanibec Inc Montreal \$5,592, Union Maintenance Montreal \$3,046, Roland Leblanc New Richmond \$2,110, Wilfrid Boileau Oka \$2,100, Jean Paul Papineauville \$2,520, Jean Paul Bellemarre Plessisville \$6,534, Cyprien Villeneuve Pointe Gatineau \$3,975, Service de Lavage Général Inc Princeville \$2,448, Sanitation Gina Inc Quebec \$38,570, Gérard Lemay Quebec \$11,614, Lavage de Vitres Nat Inc Quebec \$12,035, Corporation Sanibec Inc Quebec \$7,954, Serviers Sanitaires Orléans Quebec \$18,315, Astico Inc Quebec \$17,702, Chalifour & Langevin Quebec \$6,750, Seri-ce d'entretien Quebec Métro Quebec \$13,855, Robert Scraire Repentigny \$2,899, Yvan Desjardins Rimouski \$4,200, Roger Ross Rimouski \$2,580, Alphonse Côté Roberval \$5,320, L Langlois Rouyn \$2,640, Windsor Maintenance Roxboro \$7,099, Jean Paul Blouin Senneterre \$2,100, Fernand Dumas Schefferville \$3,000, Derko Limitee Sillery \$2,834, M André Gauthier St. Bruno \$2,280, Roland Roy St Félicien \$3,752, Chalifour & Langevin Ste Foy \$5,367, Rolland Lépine St Jacques de Montcalm \$2,250, Raymond Vachon St Joseph de Beauce \$2,340, Edgar Brown St Joviet \$2,293, Robert Crête Ste Marie de Beauce \$3,000, Mrs G T Pelletier St Pascal de Kamouraska \$2,160, Jean Paul Larochelle St Remi de Napierville \$3,768, Maurice Lefebvre Sutton \$2,100, Maurice Lefebvre Terrebonne \$3,724, Treffléé April Trois Pistoles \$2,150, Windsor Building Service Verdun \$7,260, Dominion Landscapers Verdun \$6,427, Cherbourg Prov Service Windsor \$2,153.

Ontario Capital Region—

CARETAKING SERVICES—Albert O'Connell Alexandria \$4,200, Mrs Fonce McKinnon Athens \$2,602, Michael J Fowler Deep River \$3,690, Ian Campbell Rough Kemptville \$4,500, Keith Simpson Manotick \$2,400, Mrs Frank Miklian Morrisburg \$2,160, Atlas Building Cleaning Co (Ottawa) Limited Ottawa \$123,227, Better Building Cleaning Services Ottawa \$11,424, Cafco Building Cleaners Ottawa \$32,491, Canada's Capital Cleaners Ottawa

PUBLIC WORKS—Continued

\$60,847, Canada's Capital Building Cleaners Ottawa \$113,175, Canadian Angus Battery Ltd Ottawa \$60,091, Capital Building Cleaning Co Ottawa \$43,615, City Cleaners Company Ottawa \$36,924, Clean View Building Services Ottawa \$264,791, Comptroller of the Household Rideau Hall Ottawa \$9,000, Crown Building Cleaning Ottawa \$18,250, Dutch Janitorial Services Ltd Ottawa \$13,030, Express Building Cleaning Services Ottawa \$48,820, Faros Building Cleaning Ottawa \$72,988, Faros Interior Maintenance Ltd Ottawa \$93,384, E Greco Building Cleaning Ottawa \$34,190, Imperial Building Maintenance Co Ottawa \$151,635, Independent Building Cleaners Ottawa \$117,851, Independent Building Cleaning Maintenance Co Ottawa \$6,430, J E M Window and Interior Cleaning \$25,965, Knight Maintenance Limited Ottawa \$92,137, M A Independent Building Service Ottawa \$61,476, Metro Building Cleaning and Maintenance Ottawa \$146,527, NC Building Cleaning Ottawa \$3,050, Olympic Building Services Ottawa \$41,503, Ottawa Cleaners Ottawa \$14,287, Professional Building Cleaners (Ottawa) Ltd Ottawa \$192,896, Radcliffe Realities Ottawa \$36,736, Rex Cleaners Ottawa \$30,579, Royal Ottawa Hospital Ottawa \$3,938, Three Star Building Cleaners Ottawa \$82,716, Universal Building Cleaners Ltd Ottawa \$10,086, Venos Building Cleaners Ottawa \$53,500, Wawanesa Mutual Insurance \$120,552, Mrs Sydney R Powles Petawawa \$2,639.

Northern Ontario—

CARETAKING SERVICES—W Kerr Taylor Blind River \$3,720, James Yonick Chelmsford \$2,475, Superior Maintenance Cobalt \$3,750, Earl Toal Cochrane \$8,000, Anna Bresson Espanola \$2,520, W E Boone Falconbridge \$2,400, W M Deluca Garson \$2,750, J Gordon Geraldton \$8,178, R McLean Gore Bay \$2,750, T Locan Haileybury \$2,500, O Haapala Kirkland Lake \$8,223, A Kerr Taylor & G Cameron Marathon \$4,400, F R Parker Moonbeam \$2,080, A Sackaney Moosonee \$4,680, T Logan New Liskeard \$2,917, Superior Maintenance New Liskeard \$2,000, J W Byrnes Rainy River \$2,270, Modern Building Cleaners Sudbury \$43,260, Margaret Simmer, Terrance Bay \$2,388, G L Bird Thessalon \$2,500, Northern Building Maintenance Thunder Bay \$18,700, L D Joynson Thunder Bay \$2,590.

Central Ontario—

CARETAKING SERVICES—Success Janitor Service Acton \$4,980, Royal Janitorial Service Agincourt \$5,193, Cardinal Caretakers Ajax \$5,913, W J Thompson Alliston \$3,750, Mrs C L'Homme Ancaster \$2,160, Harrison Maintenance Aurora \$4,000, Hunt Bros Limited Belleville \$2,488, Hunt Bros Limited Belleville \$4,608, Mrs Wanda Hoag Bloomfield \$2,750, Hunt Bros Limited Brighton \$3,058, Alfred Ambreau Britt \$2,280, G. A. MacEachern Burlington \$7,046, Mrs C L'Homme Burlington \$2,424, The Hunt Bros Campbellford \$6,492, Orval Fielder Coboconk \$2,150, Blake Hetherington Colborne \$3,787, Napanee Office Cleaners Deseronto \$4,765, Nationwide Interior Maintenance Don Mills \$21,775, Aggressive Building Maintenance Don Mills \$6,143, NuMars Janitorial Company Downsview \$107,192, B S M Building Maintenance Downsview \$2,609, Banfields Building Maintenance Downsview \$6,817, Iberclean Maintenance Company Etobicoke \$5,508, E M Thompson Fenelon Falls \$2,186, Mrs M Wall Frankford \$2,025, Continental Window Cleaning Gravenhurst \$4,632, Mars Janitorial Service Hamilton \$54,484, White Star Complete Janitorial Hamilton \$8,040, Splendor Cleaning Company Hamilton \$6,723, Emerald Group of Companies Keswick \$2,372, Acme Window Cleaners Kingston \$3,030, City Wide Cleaners Kingston \$5,062, All Round Dutch Canadian Malton \$10,941, Malton Maintenance Malton \$3,510, North York Maintenance Maple \$2,350, Underwood Building Maintenance Markham \$5,124, Mrs J Doyle Marmora \$2,001, Martins Maintenance Midland \$12,480, Success Janitor Services Milton

\$5,411, Janitoiral Progress Company Mississauga \$10,856, B C Rundle Mississauga \$4,455, North York Maintenance Mississauga \$2,340, C Beatty Mississauga \$3,175, North York Maintenance Newmarket \$13,500, Bass Lake Sales Orillia \$3,251, Ajax Floor Service Pickering \$6,000, NuMars Janitorial Scarborough \$2,850, Industrial Building Service Scarborough \$36,722, Horizon Building Maintenance Scarborough \$5,308, Mrs P Wall Stirling \$3,300, R W Shaw Stoney Creek \$3,540, Bruce C Rundle Streetsville \$5,400, J R Vanmeer Sundridge \$2,024, Allied Building Service Toronto \$342,526, Interprovincial Property Maintenance Systems Toronto \$2,095, Nation Wide Interior Maintenance Toronto \$103,872, Industrial Building Service Toronto \$10,581, Lam Young Toronto \$2,951, Emerald Group of Companies Toronto \$9,419, Fox Maintenance Toronto \$7,314, New York Window Cleaners Toronto \$10,820, Iberclean Maintenance Co Toronto \$12,240, All Round Dutch Canadian Toronto \$5,428, Den-Lee Office Cleaning Toronto \$3,784, Hastings Caretaking Service Trenton \$13,664, B O Kennedy Uxbridge \$3,072, Camilla Lewis Waterdown \$2,315, J Vettros Maintenance West Hill \$3,257, Horizon Building Maintenance Weston \$9,991, Den-Lee Building Services Weston \$5,904, Den-Lee Building Services Willowdale \$2,363, J Vettros Maintenance Willowdale \$2,343, Emerald Group of Companies Willowdale \$2,358, Royal Janitorial Service Woodbridge \$2,446.

Southern Ontario—

CARETAKING SERVICES—Lloyd N Dickson Arthur \$2,250, Modern Building Cleaners Belmont \$2,460, J D Pennington Jr Brussels \$2,400, Harry Waymuth Clinton \$3,000, Ernie Jack Dundalk \$3,295, Spic & Span Janitorial Service Dutton \$2,077, Fred A Bunda Glencoe \$2,900, Centennial Floor Cleaning Service Grimsby \$3,600, James Sutherland Guelph \$26,646, Rona d Slack Hagersville \$2,220, Leonards Harriston \$2,400, Hughes Maintenance Kitchener \$7,777, Circle Sales Janitor Kitchener \$2,736, Forest Glen Kitchener \$17,760, Modern Building Cleaners London \$53,174, Gordon MacEachern London \$21,592, Superior Maintenance Service Lucknow \$2,100, Mr & Mrs H L Snider Niagara on the Lake \$2,375, Glen Thuell Palmerston \$3,120, Modern Building Cleaners Parkhill \$2,736, Stewart G Taylor Ridgetown \$3,120, Centennial Floor Cleaning Service St Catharines \$2,394, Canadian Janitorial Service Thamesford \$2,116, Modern Building Cleaners Windsor \$12,144, Ambassador Building Cleaners Windsor \$19,559.

Manitoba—

CARETAKING SERVICES—Mr & Mrs J Kozody Beausejour \$2,442, D K McNamee Boissevain \$2,300, Peter Fehr Carman \$3,000, Whitehall Laundry & Dry Cleaners Churchill \$8,603, Waytor Cleaning Services Churchill \$27,237, Peter Korman Dauphin \$12,623, Edgar Towler Elkhorn \$2,519, Leslie Harris Killarney \$3,120, Steve Zulak Pine Falls \$2,800, Cornish Industrial Service Ltd Selkirk \$2,884, D F Klassen Steinbach \$4,140, Casper's Janitorial Service Thompson \$7,800, Modern Building Cleaning A Division of Dustbane Enterprises Ltd Winnipeg \$166,838, Stud Service & Supply Winnipeg \$6,760, Max Wilde Window Cleaning Winnipeg \$5,762, Allied Building Services (1962) Ltd Winnipeg \$29,917, Roman's Office Cleaning Service Winnipeg \$2,340, Central Maintenance Limited Winnipeg \$3,178, S A Mate Winnipeg \$3,000, Grace P Wood Winnipeg \$2,200.

Saskatchewan—

CARETAKING SERVICES—R E Atkinson Assiniboia \$3,900, Complete Home Cleaning Service (R Rogers) Biggar \$2,610, R Trithart Broadview \$3,000, A Swejda Esterhazy \$4,680, Mrs M Czernick Fort Qu'Appelle \$2,400, Mr & Mrs R B Corkery Gravelbourg \$3,300, G R Downey Gull Lake \$2,160, Mr & Mrs M Lerner Maple Creek \$2,400, J R Hodgins Moosomin \$3,853, Dustbane Enterprises Ltd Regina \$36,108, Mr Clean Building Cleaning

PUBLIC WORKS—Concluded

Service Ltd Regina \$11,557, Riteway Cleaning Services Rosetown \$3,073, Riteway Cleaning Services Saskatoon \$26,640, Mr Klean Enterprises Saskatoon \$31,000, C E Johnson Shellbrook \$2,880, C Beatch St Walburg \$2,460, Mr & Mrs V L Rutherford Tisdale \$4,500.

Alberta—

CARETAKING SERVICES—Pruden Building Ltd Barnhead \$2,940, R H Olson Bowden \$2,400, Marvel Building Maintenance Ltd Calgary \$6,069, E R Cup Janitor Service Calgary \$6,252, Scandinavian Janitor Service Calgary \$22,740, R Walder Didsbury \$2,800, Efficient Cleaners & Maintenance Services Ltd Edmonton \$2,664, Commercial Building Maintenance Ltd Edmonton \$4,547, Jani-Service Limited Edmonton \$12,222, Sani Building Maintenance Edmonton \$144,269, Zelco Services Edmonton \$4,680, D Cubed & E Cleaners Edmonton \$5,638, Scandinavian Janitorial Services Ltd Edmonton \$13,920, W Siegers Fort Saskatchewan \$3,822, "K" Janitor Service Grande Prairie \$12,498, Robert K Orr High River \$2,340, W L Boyd Innisfail \$2,700, Mrs Marian Rose Jasper \$4,260, Mr & Mrs A M Rynsburger Lacombe \$5,700, Fred E Yoos Olds \$3,000, Efficient Cleaners & Maintenance Service Ltd St Albert \$2,760, G McGillivray Westlock \$5,438.

Northwest Territories—

CARETAKING SERVICES—Gibb's Janitorial Service Hay River \$11,700, Ken Cochrane Yellowknife \$11,440.

British Columbia—

CARETAKING SERVICES—Vancouver Building Maintenance Abbotsford \$4,908, W E Francis Aldergrove \$2,640, R Williams Alert Bay \$3,480, H J Popp Ashcroft \$4,224, Elkin Building Maintenance Beach Grove \$2,331, Owl Janitor Ltd Burnaby \$2,160, A-1 Janitorial Service Burns Lake \$4,321, J Andrews Cache Creek \$2,738, Coin Cleaning Castlegar \$6,375, Christian Mueller Chemainus \$2,000, Vancouver Building Maintenance Chilliwack \$11,820, Quality Maintenance Company Courtenay \$7,500, C A Swanson Creston \$3,600, Pilons Janitor Service Cumberland \$2,100, A & A Service Company Delta \$4,385, W H Ralph Grand Forks \$5,275, Victor Penner Invermere \$2,040, United Cleaning Services Ltd Kelowna \$7,842, Klean Janitor Service Kelowna \$6,613, J Levesque Ladysmith \$3,195, Vancouver Building Maintenance Langley \$5,868, Superior Maintenance Janitor Merritt \$4,800, Khanus Ishkirtars 100 Mile House \$3,575, Vancouver Building Maintenance North Vancouver \$7,128, K Machado Ocean Falls \$2,640, S Okanagan Office Maintenance Oliver \$2,769, Power River Cleaners Powell River \$5,775, J J Philip Prince George \$7,442, Banner Building Maintenance Prince Rupert \$16,200, Ernest Neville Houghton Salmon Arm \$4,150, White Swan Building Maintenance Ltd Sparwood \$3,000, Elkin Building Maintenance Surrey \$2,980, Chris Janitor Service Terrace \$8,910, Mrs Margaret G Botting Tofino \$2,880, Vancouver Building Maintenance Vancouver \$80,484, Banner Building Maintenance Vancouver \$187,058, American Building Maintenance Co Vancouver \$19,360, Crystal Building Maintenance Vancouver \$56,350, London Building Maintenance Vancouver \$4,500, Scandinavian Building Maintenance Victoria \$22,400, A & A Service Co Victoria \$17,384, Excelsior Building Maintenance Victoria \$3,240, Alco Building Maintenance Victoria \$3,300, Banner Building Maintenance West Vancouver \$4,680, Best Cleaners & Contractors White Rock \$5,719, Williams Lake Janitor Service Williams Lake \$2,148, Mansell G McKellar Williams Lake \$4,120.

Yukon Territory—

CARETAKING SERVICES—Best Cleaners Ltd Whitehorse \$29,807.

Overseas—

CARETAKING SERVICES—Cleaners Limited London England \$102,655, Advance Linen Services London England \$3,295, Segid Limited Paris France \$2,368.

MARINE PROGRAM

ENGINEERING SERVICES \$72,597—B C Research Vancouver B C \$8,080, Corosion Services Co Ltd Yarmouth N S \$4,702, A Fourcaudot Montreal Que \$2,757, Laboratoire Inspection & Essais Lauzon Que \$2,987, Unies Ltd Winnipeg Man \$3,317.

PROTECTION SERVICES \$23,811 Canadian Corps of Commissioners Esquimalt B C \$23,541.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

CATERING SERVICES \$167,135—Airport Chalet Whitehorse Y T \$4,984, Anagnostopoulos Haines Road Y T \$40,606, Bayshore Motel Mile 1064 Y T \$4,931, Blue Mountain Motel Mile 1016 Y T \$6,318, Thomas Bradley Mile 1169 Y T \$5,518, Burwash Lodge Mile 1093 Y T \$2,377, Caribou Hotel Carcross Y T \$2,008, Mrs F Corcoran Haines Road Y T \$2,807, Crystal Palace Motel Mile 866 Y T \$6,316, Geraghty's Swift River Lodge Mile 733 Y T \$20,248, Johnsons Crossing Lodge Mile 837 Y T \$2,195, Lake Dezadeash Lodge Haines Road Y T \$15,444, Marsh Lake Resort Mile 884 Y T \$6,084, Muskwa Cafe Fort Nelson B C \$3,331, Pine Valley Motel Mile 1202 Y T \$2,134, Rancheria Motel Mile 710 Y T \$3,524, Shannon Motel Fort Nelson B C \$3,203, Talbot Arms Motel Mile 1083 Y T \$10,465, Teslin Lake Motel Mile 804 Y T \$4,361, Tourists Services Whitehorse Y T \$5,870, Transport Garage Mile 687 Y T \$5,804, Travellers Service Mile 111 Y T \$3,265.

OTHER BUSINESS SERVICES \$12,700—F Corcoran Haines Road Y T \$3,900.

REGIONAL ECONOMIC EXPANSION

Payments by services with individual payments of \$2,000 or over were:

BUSINESS SERVICES \$237,028—Canadian Office Services Ottawa Ont \$45,274, Miss Stacey Personnel Ottawa Ont \$68,028, Office Extras Ottawa Ont \$41,728, Office Overload Co Ltd Ottawa Ont \$81,998.

CONSULTANT SERVICES \$367,413—Acres Atlantic Ltd Halifax NS \$6,055, Acres Consulting Services Toronto Ont \$5,000, Alcan Shipping Services Ltd Montreal Que \$5,000, Roderick M Bryden Kanata Ont \$19,037, Certec Inc Montreal Que \$45,336, Robert L Comeau Halifax NS \$3,396, Consulting Economists Ltd Saint John NB \$5,000, Parzival Copes Burnaby BC \$6,000, Joseph A Corr Mississauga Ont \$5,345, Thomas J Courchesne Ottawa Ont \$5,927, Defence Construction (1951) Ltd Ottawa Ont \$23,524, H R Doane and Co Dartmouth NS \$2,850, EIU Canada Ltd Toronto Ont \$35,703, Steven R Friedlich and Associates Ltd Willowdale Ont \$4,600, Rex E Grose Toronto Ont \$8,242, Kates Peat Marwick and Co Toronto Ont \$10,000, Pierre Larouche Montreal Que \$12,125, The Laurentian Institute for Social and Economic Development Inc Ottawa Ont \$6,000, Maurice S Levinson Utica NY USA \$5,345, Ocean Science Associates Ltd Halifax NS \$3,000, Operations Research Industries Ottawa Ont \$24,408, Price Waterhouse and Associates Ottawa Ont \$33,175, Resource Associated Ltd Fredericton NB \$6,720, Brian W Ross Ottawa Ont \$9,381, P S Ross and Partners Ottawa Ont \$45,986,

REGIONAL ECONOMIC EXPANSION—Concluded

Softwarehouse Ltd Ottawa Ont \$17,050, Strong Lamb and Nelson Ltd Calgary Alta \$3,100, Underwood McLellan and Associates Ltd Edmonton Alta \$10,108.

DATA PROCESSING SERVICES \$512,416—Alphatext Systems Ltd Ottawa Ont \$22,232, Computel Systems Ltd Ottawa Ont \$2,756, Government of Canada—Computer Services Bureau Ottawa Ont \$331,024, The Harrow Group Willowdale Ont \$3,382, IBM (Canada) Ltd Ottawa Ont \$99,286, System Dimensions Ltd Ottawa Ont \$47,583, University of Manitoba Winnipeg Man \$6,153.

ENGINEERING SERVICES \$64,828—Certec Inc Montreal Que \$37,463, G E Frail Windsor NS \$4,640, Mettam Wright Associates Halifax NS \$22,725.

EXHIBIT AND DISPLAY SERVICES \$3,780—Paul Delaney Ottawa Ont \$3,780.

HONORARIUM \$5,000—W Y Smith (Chairman of the Atlantic Development Council) \$5,000.

PHOTOGRAPHY SERVICES \$19,352—Jean Louis Frund Ottawa Ont \$4,352, Ted Grant Ottawa Ont \$15,000.

SCIENTIFIC AND RESEARCH SERVICES \$156,645—Asselin Benoit Boucher Ducharme Lapointe Inc Montreal Que \$83,091, Hedlin Menzies and Associates Toronto Ont \$52,107, The Institute of Public Affairs Halifax NS \$4,500, Jellicol Resources Associates Ltd Rexdale Ont \$5,000, Peggy and Leduc Ottawa Ont \$4,085, The Research and Productivity Council Fredericton NB \$7,862.

SECRETARY OF STATE

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$248,818—George A Bernert Ottawa Ont \$3,333, C F O Boyce Ottawa Ont \$6,525, Break Pain & Watt Ltd Toronto Ont \$84,991, Canadian Scene Ottawa Ont \$11,550, Francine DiLauro Ottawa Ont \$3,575, John Doherty & Co Ottawa Ont \$5,762, Ruth Frances Ottawa Ont \$9,575, Government of Canada—Department of Supply and Services Ottawa Ont \$11,987, National Film Board Ottawa Ont \$8,867, Frank Howard Ottawa Ont \$7,110, Manpower Business Services Ltd Ottawa Ont \$2,589, Pen Inc Ottawa Ont \$3,876, Planned Graphics Ltd Ottawa Ont \$3,912, Frank Sheer Ottawa Ont \$7,750, The Robert Simpson Co Ltd Montreal Que \$2,577, Neville Smith Ottawa Ont \$5,036, Miss Stacey Personnel Ottawa Ont \$35,113, Bernadette Talbot Ottawa Ont \$2,136, Victor Comptometer Ltd Galt Ont \$26,630.

COURSES AND SEMINARS \$9,817.

PROTECTION SERVICES \$27,666—Canadian Corps of Commissioners Ottawa Ont \$27,666.

MISCELLANEOUS SERVICES \$28,767.

BILINGUALISM DEVELOPMENT PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$231,041—Association Des Universités et Collèges Du Canada Ottawa Ont \$6,512, G Chartrand Ottawa Ont \$10,227, Roger Duhamel Rockcliffe Ont \$13,400, Government of Canada—Statistics Canada Ottawa Ont \$122,960, Emond Lanthier Hull Que \$2,100,

M Lefebvre Ottawa Ont \$2,222, L Lemieux Ottawa Ont \$2,506, Neil Morrison Ottawa Ont \$26,882, B Neatby Ottawa Ont \$2,563, A Raynauld Montreal Que \$2,720, M Simoneau Rockland Ont \$8,214, Stacey Personnel Ottawa Ont \$4,857, P Wyczynski Ottawa Ont \$2,800.

COURSES AND SEMINARS \$2,174.

PROTECTION SERVICES \$21,110—Canadian Corps of Commissioners Ottawa Ont \$21,110.

LEGAL SERVICES \$2,526.

MISCELLANEOUS SERVICES \$3,957.

ARTS AND CULTURAL SUPPORT PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$183,489—W S Bragg Ottawa Ont \$3,000, Centre de Recherches sur L'Opinion Publique Montreal Que \$8,150, Canadian Facts Co Ltd Toronto Ont \$5,000, Marcel Cote Sherbrooke Que \$5,000, P Creighton Ottawa Ont \$2,833, Brian Dixon Downsview Ont \$3,000, Government of Canada—Statistics Canada Ottawa Ont \$100,000, Ralph Hodgson Hull Que \$14,423, Yves Lussier Ottawa Ont \$6,667, Guy Maufette Dorion Que \$3,300, G Moore Toronto Ont \$3,000, Miss Stacey Personnel Ottawa Ont \$15,652, Victor Comptometer Ltd Galt Ont \$2,375.

COURSES AND SEMINARS \$1,400.

MISCELLANEOUS SERVICES \$7,137.

EDUCATION SUPPORT PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$248,187—Conférence des recteurs et des principaux des Universités du Québec Québec Qué \$28,500, J Deutsch Kingston Ont \$3,075, J Y Drolet Kingston Ont \$3,075, Government of Canada—Statistics Canada Ottawa Ont \$170,898, J P Martin Montreal Qué \$11,411, D C Munroe Ottawa Ont \$25,667.

COURSES AND SEMINARS \$1,358.

MISCELLANEOUS SERVICES \$1,178.

TRANSLATION PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$163,854—Assaly Enterprises Ottawa Ont \$2,430, J M Cardinet Paris France \$4,009, P L Cegir Montreal Que \$3,000, G R Desrocher Ottawa Ont \$3,890, G A Gallienne Ottawa Ont \$4,165, A Gauthier Ottawa Ont \$4,009, S H Jacquot Ottawa Ont \$4,165, Laval University Quebec Que \$8,925, B P Machado Paris France \$4,165, Manpower Business Services Ltd Ottawa Ont \$8,382, Montreal University Montreal Que \$37,200, Ottawa University Ottawa Ont \$17,290, A Poliakow Ottawa Ont \$4,165, A Scialom Ottawa Ont \$4,435, Miss Stacey Personnel Ottawa Ont \$21,012.

INTERPRETERS' FEES \$63,420—Simul International Inc Tokyo Japan \$2,224.

TRAINING AND EDUCATIONAL SERVICES \$6,554.

OUTSIDE TRANSLATOR FEES \$989,216—Jean Arvis Quebec Que \$14,183, Violet Bamber Calgary Alta \$3,152, Bernard Beaupre Richelieu Que \$6,014, Jean Pierre Beccat Montreal Que \$8,406, H Bennett Ottawa Ont \$3,191, M J Bennett Ottawa Ont \$3,270, Emond Bernard Montreal Que \$2,272, P F Bitossi Ottawa Ont \$7,943, M E Bjornestou Kingston Ont \$3,647, A Boch Ottawa Ont \$3,072, Gilles Brassard Montreal Que \$9,327, Madeleine Brault Montreal Que \$4,887, Paul Bruggemann Ottawa Ont \$5,337, Jan Burnham Chalk River Ont \$5,466, Mary Carriere

SECRETARY OF STATE—Continued

Ottawa Ont \$3,301, Louise Charbonneau Quebec Que \$7,562, Duflot Charles Toronto Ont \$2,015, Gerard Clam Ottawa Ont \$3,133, George Classen Ottawa Ont \$8,428, M F O Conen Ottawa Ont \$3,284, Nancy Cote Montreal Que \$6,591, G Daze Hull Que \$4,265, Oscar Desloges Hull Que \$2,833, N Dobree Ottawa Ont \$2,036, Guillaume Dunn Hull Que \$16,208, Eric Essex Montreal Que \$5,751, Kitty Finch Mont St Hilaire Que \$3,997, H P Fox Regina Sask \$2,315, L M Fratta Hamilton Ont \$2,513, Hans M Friend Lafleche Que \$3,876, S O W Fritsch Ottawa Ont \$5,946, R P Fuhrman Weston Ont \$3,064, Janet Fulton Ottawa Ont \$4,844, Kozae Furuga Toronto Ont \$2,686, Henriette Germain Co Deux Montagnes Que \$2,785, C J Gerrigden Pointe Gatineau Que \$2,464, Denys Goulet Ottawa Ont \$5,636, K Gupta Ottawa Ont \$2,436, G J Harder Ottawa Ont \$4,851, Marianne Harris Ottawa Ont \$2,057, Vera Hayden Ottawa Ont \$3,068, A R Hellum Calgary Alta \$2,608, D K Hessel Ottawa Ont \$2,732, A C Holm Beaconsfield Ont \$2,876, J Howath Ottawa Ont \$5,587, M Hudak Ottawa Ont \$2,171, Carmille Hudon Ottawa Ont \$6,147, Peter Hyde Ottawa Ont \$32,990, M Inaba Montreal Que \$3,501, P M Janguard Dartmouth N S \$3,531, K Jawosky Ottawa Ont \$7,680, Yves Jean Kings County N S \$2,811, Louis Joncis Quebec Que \$2,207, Colette Joris Dollard Des Ormeaux Que \$3,414, Miloslav Kalab Ottawa Ont \$2,725, M Kanellakos Ottawa Ont \$4,973, T Karlson Duncan B C \$2,501, Mitsuko Kawasaki Ottawa Ont \$2,778, Olga Kellner Ottawa Ont \$10,020, Anna Klienart St Hubert Que \$2,568, Otto Krueger Ottawa Ont \$4,351, M O A Krupka Ottawa Ont \$3,073, M J Kruzynski Ville De Mont St Hilaire Que \$11,477, Leopold Lamontagne Ottawa Ont \$8,089, Luis M Latorre Hull Que \$3,427, Claude Leseigneur Ottawa Ont \$4,540, T Leszezunski Ottawa Ont \$2,623, Hugo Levendel Ottawa Ont \$5,164, Felicity Lewis Fort William Ont \$2,166, Luis Lozana Guelph Ont \$1,940, H D McKenna Valleyfield Que \$3,368, Maret McLeod Agincourt Ont \$2,834, E S McMaster Vancouver B C \$3,144, E J MacDougall Dundas Ont \$6,425, J M MacLennan London England \$4,810, Julien Maillard Ottawa Ont \$2,019, Clare Malles Ottawa Ont \$3,410, C Marmissolle-Daguerrre Vanier Ont \$2,600, Raymond Martin Ottawa Ont \$2,870, E E Massey Ottawa Ont \$3,421, George Melnikou Ottawa Ont \$2,550, Suzanne Milne Carp Ont \$3,122, Fred Mori Ottawa Ont \$3,899, Roland Morin St Leonard Que \$2,678, A Morissette Hull Que \$4,843, Lucienne Muller Ottawa Ont \$8,881, Vladimir Nelrasoff Ottawa Ont \$24,208, Violet Neville Longueuil Que \$2,694, Wilfred Newbury Ottawa Ont \$2,479, Grace Nishimura Ottawa Ont \$2,168, Joseph Nowosielski Montreal Que \$8,708, E Omholt-Jensen Ottawa Ont \$3,160, Noriko Olive Vancouver B C \$2,433, Francisco Oppiso Ottawa Ont \$2,218, I I Pan Hugzen Scarborough Ont \$7,742, Yum-Chong Pan Toronto Ont \$2,452, Rudolf Payer Williamstown Ont \$4,603, S R Perrin Ottawa Ont \$2,930, Louise Poirier Lucerne Que \$5,241, Jacques Poisson Montreal Que \$8,823, G O H Ponslen Ottawa Ont \$2,747, A Potvin Hull Que \$2,237, Leroy Poulin Ottawa Ont \$6,745, Manuel Ramalho Ottawa Ont \$2,290, John Rempel North Bay Ont \$4,448, A Rocha Montreal Que \$2,500, Roger Saint-Denis Winnipeg Man \$3,300, Adelard Savoie Moncton N B \$3,975, Leo Sayn-Wittgenstein Ottawa Ont \$2,393, Jean Louis Schwartz Ottawa Ont \$8,859, H E Siguard Ottawa Ont \$2,004, G Simmer Willowdale Ont \$3,037, G Smirnoff Tenaga Que \$4,207, T H D Smith Ottawa Ont \$2,865, J Smuton Montreal Que \$10,322, S I Soloman Montreal Que \$9,392, Effie Staub Dollard Des Ormeaux Que \$3,330, David Su Ottawa Ont \$2,609, J Surville Ottawa Ont \$2,191, Omer Taillefer Ottawa Ont \$4,083, T Thorpe Ottawa Ont \$18,870, B Till Clarkson Ont \$2,400, J W Tomaszewski Ottawa Ont \$3,874, Jaime Torris Ottawa Ont \$3,225, Walter Trembl Ottawa Ont \$4,948, Simone Trenner Montreal Que \$2,000, R A Trieselmann Sault Ste Marie Ont \$4,789, W Tully Ottawa Ont \$2,648, M Waengborg Ottawa Ont \$2,055, J Wieb Guelph Ont \$5,477,

D Wiens Ottawa Ont \$5,897, P J Wiens Ottawa Ont \$2,723, W K Woodward Hawthorne NJ USA \$3,743, R Volmer Orleans Ont \$3,732.

MISCELLANEOUS SERVICES \$1,816.

CITIZENSHIP DEVELOPMENT PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$2,274,950—Keith Aird Ottawa Ont \$2,150, Deborah Frankel Alkal Hamilton Ont \$10,450, Robert Andras Ottawa Ont \$4,326, Garry J Anka Gatineau Que \$11,612, A Bram Appel Montreal Que \$4,800, John B Argue Carleton Place Ont \$3,825, Jan Armstrong Ottawa Ont \$6,678, Kenin Lloyd Arwyn Vancouver B C \$6,200, Association des Scouts du Canada Montreal Que \$5,000, David Austin Toronto Ont \$6,000, Charles Barber Victoria B C \$2,800, Herbert Barbolet North Surrey B C \$7,500, Robert B Barrett Ottawa Ont \$2,700, David Baxter Calgary Alta \$5,500, Louise Beaulieu St Jean Que \$6,040, Beauregard Landry Mantel & Ass Inc Montreal Que \$2,561, Max Beck Vancouver B C \$2,325, Linda Bell Toronto Ont \$2,700, Claude Bonin Montreal Que \$2,788, Ruth Boughner London Ont \$2,000, Break Pain & Watt Ltd Toronto Ont \$4,800, Raymond Breton Toronto Ont \$8,000, Peter Brook Winnipeg Man \$2,750, C Alex Brown Ottawa Ont \$7,000, Jean Bruce Ottawa Ont \$13,365, Nellis Burman Kingston Ont \$2,100, Bette Ann Byers Ottawa Ont \$6,075, Thomas J Callaghan Stittsville Ont \$3,520, Carleton Cowan Public Relations Ltd Ottawa Ont \$50,000, Carleton Prod Ltd Ottawa Ont \$8,500, Michel Carriere Montreal Que \$4,350, Shirley Chan Tenega Que \$10,040, Diane Chiddenten Blackburn Hamlet Ont \$3,600, Jonathon Cloud Toronto Ont \$6,786, Canada Consulting Group Toronto Ont \$68,025, Canadian Association for Adult Education Toronto Ont \$7,700, Canadian Folk Arts Council Toronto Ont \$5,000, Canadian Peace Research Institute Oakville Ont \$2,300, Andrew Cohen Plantagenet Ont \$11,625, Matthew Cohen Godfrey Ont \$2,400, Alan Collins Toronto Ont \$2,000, Consumer's Grass Co Clarendon Ont \$5,575, Michel Coté Ottawa Ont \$2,400, Phyllis Cowtan Ottawa Ont \$4,260, Peter Crosier Ottawa Ont \$4,020, Jane Cruikshank Thunder Bay Ont \$4,020, Christine Dean Ottawa Ont \$4,250, Genevieve Deloir Toronto Ont \$2,000, Edwin R Delong Ottawa Ont \$7,750, Roderick Denley Sault Ste-Marie Ont \$4,800, J Devries Ottawa Ont \$3,925, Hugh Doyle Ottawa Ont \$3,825, Ken Drushka Vancouver B C \$3,660, Hester Duggleby Edmonton Alta \$7,350, Peter Eddison Kingston Ont \$3,050, Educational Consulting Association Toronto Ont \$5,500, Extra Temporary Office Services Ltd Ottawa Ont \$3,807, Tony Falsetto Ottawa Ont \$2,250, Suzan Farkas Montreal Que \$2,438, Clare Fassett Ottawa Ont \$2,000, Fifth Company Toronto Ont \$4,500, George Forsyth London Ont \$5,495, Jean Pierre Fournier Montreal Que \$2,700, Ron Freedman Ottawa Ont \$4,493, Michel Fremont-Cote Ottawa Ont \$4,364, B Garneau Ottawa Ont \$2,310, Bernard Gauvin Fox Creek N B \$5,050, Francine Gaze Ottawa Ont \$2,100, John Geffen Ottawa Ont \$4,050, Linda Gerber Toronto Ont \$2,700, Gibson Consultants Ltd Vancouver B C \$6,000, Alyce Gail Gibson Ottawa Ont \$8,200, Alison Gordon Malbrough Ont \$2,600, Joanne Gordon Carlesbad Springs Ont \$2,938, Claude Gousse Montreal Que \$12,175, Henry Alan Green Ottawa Ont \$4,800, Sandra Gwyn Ottawa Ont \$2,800, Hanley Waldon Associates Ottawa Ont \$11,200, Freda Hawkins London N W 8 England \$4,000, Norman Hay Toronto Ont \$6,150, Hereford Films Ltd Ottawa Ont \$70,000, Seymour Herscovici Ottawa Ont \$4,000, Ralph Holt Ottawa Ont \$10,000, Fraser Howard Ottawa Ont \$10,580, Wsevolod Isajiw Toronto Ont \$6,700, Monique Jasmin Hull Que \$2,925, Ellen Lynne Jeffries Ottawa Ont \$4,000, M R Jost Montreal Que \$4,500, Kates Peat Marwick & Co Ottawa Ont \$10,600, Marie Kurchak Toronto Ont \$12,585, William Kurchak Toronto Ont \$6,565, Gregoire Laflamme Thetford Mines Que \$2,650, Guy Lalumiere & Assoc Montreal Que \$28,245, Pauline Lamy Beloeil Que \$3,500,

SECRETARY OF STATE—Continued

Gene Lawrence Victoria B C \$7,800, Fred Lazar Willowdale Ont \$2,500, Peter Lebensold Montreal Que \$5,400, Lewis Levin Ottawa Ont \$5,900, Brian Lewis Vancouver B C \$5,100, Julie Lifszyc Montreal Que \$2,800, Gail Constance Love Ottawa Ont \$2,800, Robert Luker Toronto Ont \$2,295, D R MacFarlane Winnipeg Man \$3,000, Don McAlpine Ottawa Ont \$6,350, William McCallum Kingston Ont \$4,750, Don McCaskill Downsview Ont \$5,609, Gerald McDuff Ottawa Ont \$7,164, Marlene McGregor Ottawa Ont \$5,000, H McLaughlin Ottawa Ont \$3,188, Gayle McPhee Ottawa Ont \$2,000, Julien R G Maillard Ottawa Ont \$2,300, Richard Mairat Ottawa Ont \$8,175, Leonard S Mandamin Edmonton Alta \$3,550, Manpower Services Ltd Ottawa Ont \$3,456, Patricia Marchak Vancouver B C \$2,025, Dale Martin Ottawa Ont \$2,080, Michel Maryse Ottawa Ont \$2,400, Thomas Masters Toronto Ont \$3,750, Susan Mellor Ottawa Ont \$4,100, Dan McKitch Ottawa Ont \$3,400, Rosaleen P Mullett Ottawa Ont \$2,700, Jocelyne Nadon-Maitre Hull Que \$3,624, R F W Nelson Ottawa Ont \$8,000, Solomon Nigiosan Toronto Ont \$5,000, Office Overload Co Ltd Ottawa Ont \$18,811, Patrick O'Keefe Ottawa Ont \$4,746, Denis O'Reilly LaTuque Que \$2,038, Ontario Institute for Studies in Education Toronto Ont \$5,000, Gilles Ouellette London Ont \$7,515, Pierre Paiement Montreal Que \$4,020, Howard Palmer Ottawa Ont \$3,800, Nicholas Pawley Ottawa Ont \$3,683, Micheline Pelland Montreal Que \$4,410, Brian Philips Halifax N S \$4,020, Ronald Picard Montreal Que \$6,300, Marion Porter Ottawa Ont \$5,000, Pierre Poupart Montreal Que \$3,450, Lise Prefontaine Lucerne Que \$6,591, Michelle Prevost Montreal Que \$4,360, Stig B Puschel Ottawa Ont \$6,990, Queens University Kingston Ont \$23,400, T R Ravindranthan Vancouver B C \$4,675, Lucien Regimbald St Leonard Que \$3,260, William Reimer Vancouver B C \$2,250, Reporter Publications Montreal Que \$12,000, Andre Robert Ottawa Ont \$8,625, Byron Rogers Ottawa Ont \$3,200, Valerie Rose Ottawa Ont \$3,200, P S Ross & Partners Ottawa Ont \$6,750, Pierre Paul Roy \$4,020, Janis D Runge Toronto Ont \$2,475, Rural Development Council of P E I Charlottetown P E I \$3,000, Frank Sampson Ottawa Ont \$6,275, Jean Robert Sansfacon Montreal Que \$4,020, Sanson & O'Brien Ltd Halifax N S \$6,300, Linda Schachter Ottawa Ont \$2,775, Lise Seguin Vanier Ont \$3,362, Mariane Seinen Ottawa Ont \$3,500, Doris C Shackleton Ottawa Ont \$4,125, Osman Siddiqui Ottawa Ont \$3,000, John Sifton St Thomas Ont \$6,000, Square-one Management Ltd Calgary Alta \$13,520, Stacey Personnel Ottawa Ont \$174,312, Sandra Staggs Toronto Ont \$2,200, Pauline Stewart Ottawa Ont \$2,575, Penelope Stewart Tenega Que \$3,000, Strathmore Associates North Gower Ont \$3,100, Survey Research Centre York University Downsview Ont \$7,000, Theodore Swanson Vancouver B C \$6,800, Systems Research Group Inc Toronto Ont \$10,000, T A S Personnel Pool Ottawa Ont \$4,165, Germain Tanguay Montreal Que \$9,600, Susan Tanner Edmonton Alta \$6,500, Triodetic Structures Ltd Ottawa Ont \$7,568, Stan Tremblay Ottawa Ont \$4,950, Pantelis Troganis Montreal Que \$3,000, University of Ottawa Ottawa Ont \$8,000, Raymonde Verreault Montreal Que \$2,187, Victor Comptometer Ltd Galt Ont \$55,538, Andre Versailles St Faustin Que \$3,919, Desmé Villiers Ottawa Ont \$4,625, Evelyn Voight Ottawa Ont \$2,125, Mirko Vranes Ottawa Ont \$4,500, Hugh Wade Victoria B C \$7,750, Ron Wally Winnipeg Man \$4,020, Nicholas Walsh Ottawa Ont \$3,996, Claire Welch Ottawa Ont \$4,800, David Welch Montreal Que \$4,500, Jutta Wellenstein Ottawa Ont \$5,091, Janet Whillans Ottawa Ont \$2,950, Judith Whitehead Ottawa Ont \$6,845, Helen Wood Edmonton Alta \$3,600, Jane Woollends Vancouver B C \$2,250, Georges Zielinski Ottawa Ont \$2,503.

TRAINING AND EDUCATIONAL SERVICES \$10,888.

MISCELLANEOUS SERVICES \$29,160—Canadian Facts Co Ltd Toronto Ont \$5,440.

CITIZENSHIP REGISTRATION

LEGAL SERVICES \$1,199.

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$20,413—Office Overload Co Ltd Ottawa Ont \$12,570.

TRAINING AND EDUCATIONAL SERVICES \$2,567.

PROTECTION SERVICES \$4,147—Canadian Corps of Commissioners Ottawa Ont \$4,147.

MISCELLANEOUS SERVICES \$2,110.

Canadian Film Development Corporation

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING FEES \$8,107—Moiseux Lyonnais Hyde & Houghton & Co \$7,077.

LEGAL FEES \$1,961.

ADVISORS \$22,985—C Adams \$7,820, C Rasselet \$15,164.

CONSULTANT \$15,125—W Cohen \$15,125.

SCRIPT READERS FEES \$3,600.

Canadian Radio-Television Commission

Payments by services with individual payments of \$2,000 or over were:

CONSULTANT SERVICES \$376,334—Bélanger Chabot Nobert Angers et Associés Inc Montreal Que \$34,300, Bélanger Dallaire Gagnon et Associés Quebec Que \$6,666, Bell Canada Montreal Que \$2,540, S Benzekri Ottawa Ont \$7,290, S S Benzekri Ottawa Ont \$9,540, Bureau d'Informatique et de Recherche Opérationnelle Quebec Que \$6,274, M Coupal Ottawa Ont \$11,288, L Dion Ottawa Ont \$8,000, J D A Ellis Toronto Ont \$2,000, Environics Research Group Ltd Toronto Ont \$4,575, S Epstein Montreal Que \$39,240, S Frenken Ottawa Ont \$10,050, Gordon Securities Ltd Toronto Ont \$2,308, P Gossage Willowdale Ont \$13,050, Government of Canada—Department of Supply and Services Ottawa Ont \$16,182, J Grierson Montreal Que \$2,000, R Hart Don Mills Ont \$12,495, N W Harvison Lachine Que \$27,360, S Jetchick Sillery Que \$13,530, P Labarre St Bruno Que \$21,300, M F Modeste Montreal Que \$3,390, Monitor of Canada Oakville Ont \$3,762, S Moss Toronto Ont \$3,120, Phillips Vineberg Goodman Phillips & Rothman Montreal Que \$4,458, R A Reinhart London Ont \$15,795, C H Richards Ottawa Ont \$4,865, S Riley Ottawa Ont \$2,000, F Rivard Montreal Que \$3,500, Robert Baum Consultants Ltd Islington Ont \$2,250, David S Saxe Financial and Systems Consultant Ottawa Ont \$2,860, Sorécom Inc Montreal Que \$3,852, G Spry Ottawa Ont \$5,625, Stan Klees Ltd Toronto Ont \$2,040, R Storey Ottawa Ont \$6,950, Super Grease Ltd Toronto Ont \$2,725, The Thorne Group Ltd Toronto Ont \$2,509, Thorne Gunn Helliwell & Christenson Ottawa Ont \$11,465, Université de Sherbrooke Sherbrooke Que \$13,500, W J Van Veen Ottawa Ont \$7,498, Vickers and Benson Limited Toronto Ont \$4,459, Contract (1967-78): Bureau d'Informatique et de Recherche Opérationnelle Quebec Que \$356,000, expenditure \$2,327, to date \$356,000.

LEGAL SERVICES \$37,142—Du Vernet Carruthers Beard and Eastman Toronto Ont \$15,792, McCarthy and McCarthy Toronto Ont \$6,906, Palmer O'Connell Leger Turnbull and Turnbull Saint John NB \$4,594, Riel Bissonnette Vermette and Ryan Montreal Que \$4,932.

MEMBERSHIP FEES \$10,401—BBM Bureau of Measurement Toronto Ont \$10,401.

SECRETARY OF STATE—Continued

ORAL TRANSLATION SERVICES \$11,500—Germaine Plouvier Toronto Ont \$3,375, Simone Trenner Montreal Que \$2,675, Josée Van Amerigen Toronto Ont \$2,900.

PROTECTION SERVICES \$4,467—Canadian Corps of Commissioners Ottawa Ont \$4,467.

REPORTING SERVICES \$22,683—L A Gillespie Ottawa Ont \$22,683.

SECRETARIAL AND OFFICE SERVICES \$48,473—Office Overload Co Ltd Ottawa Ont \$6,364, Stacey Personnel Ottawa Ont \$41,790.

TRAINING EDUCATIONAL SERVICES \$20,773—Government of Canada—Bureau of Staff Development and Training Ottawa Ont \$9,040, IBM Canada Ltd Toronto Ont \$5,217.

MISCELLANEOUS SERVICES \$45,562—Auger & Co Ltd Ottawa Ont \$2,000, Government of Canada—Public Archives Ottawa Ont \$4,697, Orba Information Ltd Montreal Que \$8,309, Tweedy Transfer & Storage Ottawa Ont \$10,025, University of Guelph Guelph Ont \$10,460.

National Film Board

Payments by services with individual payments of \$2,000 or over were:

FILM MAKERS FEES \$1,506,521—R Aird Montreal Que \$2,110, A Alexander Montreal Que \$7,854, Y André Montreal Que \$2,500, D Arcand Deschambault Que \$2,240, R Avon St Lambert Que \$5,100, H Baril Montreal Que \$4,150, R Bashford Winnipeg Man \$15,225, J Bédard Montreal Que \$3,800, C Bennett Montreal Que \$4,162, J Benoit Montreal Que \$3,725, F Berd Montreal Que \$4,134, M Berube Ile Perrot Que \$3,813, C Biname Montreal Que \$4,505, J Blain Montreal Que \$6,440, P Bochner Montreal Que \$7,639, C Bond Desbiens Que \$2,821, G Borremans Shawbridge Que \$4,000, J Bouchard Outremont Que \$2,250, J Boucher Montreal Que \$13,072, W Bradley Jr Montreal Que \$6,338, M Braithwaite Toronto Ont \$3,150, Brandt and Brandt New York N Y USA \$3,000, W Brooks Montreal Que \$5,300, G Budner Montreal Que \$9,650, R Bujold Laval Que \$5,316, R Cadieux Enrg Montreal Que \$4,687, R Capener Montreal Que \$6,291, J Caron Montreal Que \$3,000, A Carroll Montreal Que \$6,990, D Caulfield St Laurent Que \$5,143, F Chamberland Longueuil Que \$15,700, N Chamson Montreal Que \$2,674, L Chartier Montreal Que \$4,975, B Chentrier St Louis de Terrebonne Que \$2,750, Cinak Cie Cinématographique Ltée Bedford Que \$7,000, Cinéastes Inc Montreal Que \$2,000, Cinera Productions Ltd Toronto Ont \$8,000, Cinetel Montreal Que \$15,100, Cinevideo Montreal Que \$20,400, A Clavier Montreal Que \$12,293, E Cleaver Montreal Que \$2,750, N Cote Montreal Que \$2,760, M Daemen Montreal Que \$5,489, C Daniel Montreal Que \$3,034, Louis Daoust Enrg Ville Brossard Que \$5,163, B Demarjerie Montreal Que \$2,800, P Demers Chambly Que \$5,742, S Demers Montreal Que \$9,200, G Desbiens Montreal Que \$4,043, P Devroede Montreal Que \$4,550, R Dolgoy Edmonton Alta \$2,750, François Dompierre Productions Inc Montreal Que \$3,603, P Driessen Montreal Que \$6,500, L Drolet Montreal Que \$2,560, G Dube Montreal Que \$2,820, P Duceppe Ste Therese en Haut Que \$8,125, M Duckworth Montreal Que \$8,700, J Dufresne Montreal Que \$3,200, R Duguay St Armand Ouest Que \$3,971, L Echaquan St Michel des Saints Que \$3,350, D Falls Montreal Que \$5,356, Fallstaff Films Limited Montreal Que \$4,530, Film-O-Flash Montreal Que \$11,334, H Fisher Port Coquitlam B C \$2,000, P Foldes Paris France \$3,000, H Fouldes Vancouver B C \$7,369, R Fox Montreal Que \$7,630, J Fretz Montreal Que \$3,350, L Gagnon Montreal Que \$3,150, P Gaudard Montreal Que \$5,650, M Gauthier St Laurent Que \$9,000, V Gauthier Montreal Que \$5,837, Gemini Productions Ltd Westmount Que \$13,000, S Gervais Montreal Que \$6,224,

S Giguere Montreal Que \$5,692, F Gill Montreal Que \$2,437, H Girard Outremont Que \$5,500, A Gladu Montreal Que \$2,900, A Goldman Toronto Ont \$8,200, L Goodman Montreal Que \$4,160, Great Atlantic and Pacific Film Co Montreal Que \$3,600, N Gregoire Montreal Que \$3,500, S Grenier Montreal Que \$8,500, G Groulx St Antoine-sur-Richelieu Que \$11,940, E Haley Dorval Que \$4,960, M Hamilton Montreal Que \$2,500, B W Hannah Thunder Bay Ont \$2,100, G Hardy St Leonard Que \$3,290, T C Harrison Farnborough Kent England \$8,625, M Hebert Brossard Que \$13,350, P Hearn Montreal Que \$3,100, Y Hebert Brossard Que \$4,600, D Henault Outremont Que \$12,920, B Henry Toronto Ont \$2,200, S Humble St Laurent Que \$12,480, In Media Inc Montreal Que \$3,000, Image Flow Centre Vancouver B C \$9,129, F Jalbert St Charles sur Richelieu Que \$7,050, J Jean Laval Que \$2,200, C Jobin Montreal Que \$3,484, J P Joutel Montreal Que \$15,132, J P L Productions Inc Montreal Que \$13,500, J Kalnin Montreal Que \$5,770, J Kasma St Marc sur Richelieu Que \$5,300, G Kennedy Montreal Que \$15,900, J Kirkpatrick Westmount Que \$7,700, J Klein Montreal Que \$6,680, J Kramer Westmount Que \$8,787, C Labrie Vancouver B C \$6,994, A Ladouceur Montreal Que \$3,500, C Lafortune Longueuil Que \$3,000, B Lalonde Laval des Rapides Que \$6,930, A Lamarre Dollard des Ormeaux Que \$2,600, M Larocque Montreal Que \$6,018, P Larocque Montreal Que \$3,500, P Lasry Montreal Que \$15,472, A Lauzon Montreal Que \$2,450, S Leblanc Pointe aux Trembles Que \$7,389, J Leclerc Tracy Que \$2,725, A Leduc Verdun Que \$5,116, Libre Films Montreal Que \$13,100, L Lupien Boucherville Que \$7,450, B MacKay St Andrews East Que \$5,557, I McLeod Montreal Que \$7,720, P Madden Toronto Ont \$2,731, P Maheu Montreal Que \$5,150, F Mankiewicz Montreal Que \$7,000, Markent Productions Ltd Montreal Que \$5,850, J P Masse Montreal Que \$8,760, A Melançon Montreal Que \$6,370, J Meluk Toronto Ont \$4,000, M Michael Akwesasne Reserve Ont \$9,175, Mogumedia Inc Outremont Que \$4,000, Farley Mowat Limited Port Hope Ont \$2,000, R Morellec Montreal Que \$3,404, R Morris Willowdale Ont \$2,000, W Morris Vancouver B C \$4,410, Multiscreen Corporation Ltd Galt Ont \$4,000, A Murray Montreal Que \$4,695, Nanouk Film Inc Montreal Que \$2,400, A Neidik Montreal Que \$5,495, B Nelson Malibu Beach Cal USA \$15,000, Noema Inc Montreal Que \$2,800, W Nold Boucherville Que \$5,700, G Novak Montreal Que \$5,853, A Obomsawin Montreal Que \$12,455, S Olivier Montreal Que \$2,200, Onyx Films Montreal Que \$2,180, Oro Films Ltd Toronto Ont \$7,000, M Parent Montreal Que \$4,840, I Patel Ahmedabad India \$2,500, M Pause St Janvier Que \$3,200, C Peloguin Montreal Que \$5,000, K Pindal Laval Que \$12,000, B Pojar Prague Czechoslovakia \$7,500, V Potterton Montreal Que \$5,752, H Poulin Montreal Que \$2,600, E Preston Montreal Que \$8,700, E Prinn Montreal Que \$2,350, Les Productions Prisma Inc Montreal Que \$31,460, Projex Films Montreal Que \$5,929, F Protat Montreal Que \$3,247, N Read St Andrews East Que \$2,410, J Reeve Kingston Ont \$11,250, S Reljic South Burnaby B C \$5,612, J Richards Vancouver B C \$2,000, M Richard Montreal Que \$2,000, S Robertson Montreal Que \$5,082, H Rose Montreal Que \$2,200, L Rouette Boucherville Que \$3,490, M Rousseau Montreal Que \$4,300, J A St Amour Limitee Montreal Que \$2,275, M Saldanna Montreal Que \$4,195, G Salverson Whitevale Ont \$6,150, G Sarault Montreal Que \$7,562, Claude Savard Cineaste Inc Montreal Que \$5,900, M Savard Montreal Que \$2,100, T Schioler Montreal Que \$7,535, E O Schmidt Montreal Que \$3,885, A Schwartz Montreal Que \$4,550, L Seligman Toronto Ont \$4,155, Al Sens Animated Cartoons Vancouver B C \$5,625, B Simpson St Sauveur Que \$5,380, Herzig Somerville Toronto Ont \$30,000, H Stadt Montreal Que \$4,420, J Strasberg Cowansville Que \$8,362, Syndro—Quebec Ltée Montreal Que \$3,400, J Taylor Montreal Que \$9,075, P Taylor Toronto Ont \$2,310, J Taylor Vancouver B C \$2,700, M Tellier Outremont Que \$2,250, G Thomas Ridgewood Que \$5,850, G Toole Winnipeg

SECRETARY OF STATE—Continued

Man \$4,500, J C Tremblay Laval Que \$3,746, R Tremblay Montreal Que \$4,050, R Tunis Montreal Que \$4,500, J Van Lamsweerde Montreal Que \$13,500, P Veilleux Montreal Que \$4,700, Via Le Monde Canada Inc Montreal Que \$9,700, D Viens Montreal Que \$6,900, P Viens Montreal Que \$3,830, F Wagner Westmount Que \$4,707, R Webber Montreal Que \$11,513, J Weldon Montreal Que \$8,026, T Westman Outremont Que \$3,936, D Wilson Montreal Que \$6,550, S Wilson Westmount Que \$3,067, Z Yanovsky Kingston Ont \$4,245.

PERFORMERS FEES \$295,111—P Baillargeon Montreal Que \$2,021, J Berube Matane Que \$4,112, J Bethune Toronto Ont \$2,015, A Boucher Montreal Que \$2,037, P Dufresne Longueuil Que \$9,219, L Forestier Montreal Que \$8,500, J Godin St Lambert Que \$6,870, Les Productions Le Grimoire Inc Montreal Que \$2,030, R Hartmann Toronto Ont \$2,357, M Kane Montreal Que \$3,759, M Laurendeau Montreal Que \$8,500, G L'Ecuyer Montreal Que \$9,539, R LeFrançois Boucherville Que \$7,327, O Legare Montreal Que \$3,825, W Massey Montreal Que \$2,088, P Maxwell Thornhill Ont \$2,183, J G Moreau Rougemont Que \$3,185, M St Germain Montreal Que \$8,500, M Sabourin Beloeil Que \$7,815, R Sevenoaks Toronto Ont \$3,030, M Stankova Montreal Que \$3,075, J Yesno Toronto Ont \$4,367.

MUSICIANS FEES \$107,402—C Beaugrand St Hilaire Que \$2,075, Pierre F Brault Inc Montreal Que \$6,400, L Crosley Low Que \$3,000, Edward At The Moog Inc New York N Y USA \$2,856, Les Productions François Dompierre Montreal Que \$8,120, C Lachapelle Boucherville Que \$2,138, Noema Inc Montreal Que \$13,416, C Prevost Ville D'Anjou Que \$3,027.

PHOTOGRAPHERS FEES \$27,250—Arnaud Maggs Photography Toronto Ont \$2,300, L Dille Toronto Ont \$3,400, John Evans Photography Limited Ottawa Ont \$9,127, B Low Montreal Que \$6,653, C McNeill Ottawa Ont \$2,057.

CONSULTANTS AND RESEARCHERS FEES \$220,579—M Aras Montreal Que \$3,000, S Beauchemin Montreal Que \$6,110, M Belec Montreal Que \$5,614, James Beveridge Associated Ltd Toronto Ont \$2,150, J Carney Montreal Que \$2,050, M Choquet Westmount Que \$2,400, J Decarie Montreal Que \$7,850, L Deschamps Beloeil Que \$2,365, L Durand Montreal Que \$3,100, J Finesmith Montreal Que \$10,913, M Gelin St Lambert Que \$9,100, G Gougeon Montreal Que \$10,400, J Grierson Montreal Que \$2,000, A Jung Montreal Que \$3,700, P Labelle Montreal Que \$3,750, J Littleton Montreal Que \$5,100, G Montpetit Montreal Que \$2,200, Multiscreen Corporation Ltd Galt Ont \$10,100, L Portugais Montreal Que \$8,705, S Rabinovitch Montreal Que \$2,350, P Rayment Ottawa Ont \$6,035, F Reed Montreal Que \$3,250, B Richardson Montreal Que \$4,500, A Romanovsky Ottawa Ont \$6,500, L Scovill Montreal Que \$7,920, H Sutherland Toronto Ont \$8,965, A Theberge Montreal Que \$3,175, G Therien Montreal Que \$2,700, S Thomas Montreal Que \$2,350, C Tibbs Hollywood Cal USA \$2,030, D Vachon Montreal Que \$6,330.

OTHER SERVICES FEES \$847,084—Allend'Or Productions Inc Hollywood Cal USA \$3,000, Anderson Kirkpatrick Ltd Montreal Que \$20,624, L Archambault Montreal Que \$9,520, Arno Studio Kobenhavn Denmark \$6,950, G Arseneault St Leonard Que \$3,473, Art House Inc Montreal Que \$4,889, J Beaudoin Montreal Que \$2,630, Georges Beaupre Montreal Que \$3,047, G Beaupre Montreal Que \$10,101, M Belec Montreal Que \$3,170, Bellevue Pathe Ltée Montreal Que \$156,491, J Bernier Montreal Que \$2,944, J Beviere Montreal Que \$2,250, M Boam Willowdale Ont \$4,100, R Boucher Pont Viau Que \$8,537, Roland Boucher Inc Laval Que \$12,000, Brais Frigon Hanley Berit and Minty Ottawa Ont \$12,548, Cal Film Productions Ltd Halifax N S \$10,564, A Canadien Cornwall Ont \$4,179, Canadian Corps of Commissioners Montreal Que \$141,053, Canawest Film Productions

Ltd Vancouver B C \$4,388, K Carter Pointe Claire Que \$2,160, B Charlie Cornwall Ont \$4,075, J Charron Ste Dorothee Que \$10,288, Chetwynd Films Ltd Toronto Ont \$19,396, Cinelume Productions Inc Montreal Que \$3,028, Geo W Colburn Laboratory Inc Chicago Ill USA \$20,751, D C Films Toronto Ont \$14,649, P Desrosiers Montreal Que \$9,425, M Dion Montreal Que \$2,034, Y Dion Deux Montagnes Que \$9,280, Educational Film Distributors Ltd Toronto Ont \$9,606, Encyclopedia Britannica Publications Ltd Toronto Ont \$5,720, Film Effects Toronto Ont \$4,232, Film Optical of Canada Limited Toronto Ont \$2,411, Film House Ltd Toronto Ont \$6,894, Film Optical (Quebec) Ltd Montreal Que \$15,447, Film Technique Ltd Toronto Ont \$3,363, J P Forest Montreal est Que \$6,425, C Forget Montreal Que \$9,112, Pierre Gaudard Montreal Que \$2,014, Dan Gilson Productions Limited Toronto Ont \$24,692, Graphic Films Ltd Ottawa Ont \$20,434, Gilbert Gravel Registered Montreal Que \$2,250, Y Hasrouni Montreal Que \$5,893, G Herodier Montreal Que \$4,179, Herzig Somerville Ltd Toronto Ont \$20,000, B F Hickerty Associates Ltd Vancouver B C \$8,540, R Hill Dorval Que \$4,940, International Simultaneous Translation Service Montreal Que \$10,193, International Tele Film Enterprises Toronto Ont \$54,025, Jasco Color Corporation Ltd Montreal Que \$2,705, Paul A Joncas Montreal Que \$4,113, C Labarthe Ottawa Ont \$2,000, L Laliberte Ottawa Ont \$13,900, Norman Laliberte Brewster N Y USA \$2,000, J P Lamonde Magog Que \$8,104, B Lapointe St Laurent Que \$3,356, G Lazore Cornwall Ont \$4,179, H Lemire Falher Alta \$4,140, L Lussier Outremont Que \$2,100, D MacPherson Ottawa Ont \$10,000, W McLean Pierrefonds Que \$5,328, C Malenfant Beauharnois Que \$6,096, S Malovechko Montreal Que \$2,842, Marlin Motion Pictures Ltd Port Credit Ont \$2,355, G Martin Montreal Que \$9,125, W Mason Old Chelsea Que \$18,852, Montreal Association For The Mentally Retarded Montreal Que \$9,070, Mont Royal Film Corp Montreal Que \$13,814, Moreland Latchford Productions Ltd Toronto Ont \$26,760, Movielab Inc New York N Y USA \$3,165, Multiscreen Corporation Ltd Galt Ont \$16,046, Carl F Zahn Museum of Fine Arts Boston Mass USA \$2,000, C Oberdorf Toronto Ont \$2,399, Z Olejniczak Montreal Que \$4,901, Optical Systems Corporation Los Angeles Cal USA \$6,000, N J Pappas and Associates Montreal Que \$15,579, Peat Marwick Mitchell & Co Sydney Australia \$4,525, B Petawabano Montreal Que \$7,742, Philipps Security Agency Inc Montreal Que \$3,779, Plantel Company Ltd Montreal Que \$3,561, Professional Color Services Ltd Montreal Que \$2,245, Programmed Communications Ltd Montreal Que \$2,234, Quebec Film Labs Montreal Que \$17,696, Ransom Photographers Ltd Edmonton Alta \$6,432, A Redcrow Cornwall Ont \$4,179, Reesors Division and Smith Ltd Toronto Ont \$2,725, L Roberts Montreal Que \$3,020, A Ruffman of Seascope Consultants Purcell Cove N S \$2,000, W Rybcznski Montreal Que \$2,250, Claude Savard Cineaste Inc Montreal Que \$2,700, Services Audio Vision Inc Montreal Que \$2,000, Sonolab Inc Montreal Que \$155,749, Sorecom Inc Montreal Que \$4,850, Studio 2 plus 2 Inc Montreal Que \$3,528, T D F Film Productions Limited Toronto Ont \$4,770, Telesound Film Recordings Ltd Vancouver B C \$7,241, Thunder Sound Toronto Ont \$2,339, Titra Film Laboratories Inc New York N Y USA \$7,006, Trans Canada Films Ltd Vancouver B C \$4,793, Varisso Varityping Montreal Que \$2,252, West Coast Film Optical Ltd Vancouver B C \$3,020, Westminster Films Ltd Toronto Ont \$5,640, C Zahn Boston Mass USA \$5,256.

CONTRACTED FILMS FEES \$683,773—Canada—Ako Productions Ltd Toronto Ont \$36,739, Bassett Productions Ltd Montreal Que \$5,600, Carousel Productions Ltd Ottawa Ont \$2,575, Peter J B Cock Ottawa Ont \$13,915, Chetwynd Films Ltd Toronto Ont \$26,880, Noel Dodds Film Productions Scarborough Ont \$18,217, George Hunter Toronto Ont \$2,180, Henning Jacobsen Productions Ltd Toronto Ont \$10,500, Ferguson Jenkins Enterprises Montreal Que \$3,000, McGill Students Entrepreneurial Agencies

SECRETARY OF STATE—Continued

Inc Montreal Que \$13,200, Multivision Films Inc Montreal Que \$4,158, Mosaic Films Ltd Toronto Ont \$9,866, Motion Picture Centre Limited Toronto Ont \$5,160, Multiscreen Corporation Ltd Galt Ont \$133,033, Government of Canada—National Museums of Canada Ottawa Ont \$6,800, Nimbus Productions Ltd Ottawa Ont \$32,908, Programmed Communications Ltd Montreal Que \$8,172, Ernest Reid Films Montreal Que \$2,500, Bill Roozeboom Productions Ltd Vancouver B C \$10,462, Scott Films Limited Ottawa Ont \$6,800, Syncromedia Ltd Toronto Ont \$27,075, T A A W Productions Ltd Toronto Ont \$10,000, Visual Education Centre Toronto Ont \$45,721, Westminster Films Ltd Toronto Ont \$76,600, H & S Wolff Enterprises Ltd Scarborough Ont \$13,053, Lee Wulff Productions Toronto Ont \$20,115, Jack Lolov Productions Inc Westmount Que \$31,506, Zebra Films Co Ltd Toronto Ont \$8,000.

CONTRACTED FILMS FEES—FOREIGN—C L Aggarwal for National Education and Information Films Ltd Bombay India \$17,244, Aventin Film Studio Munchen Germany \$8,207, Canawest Master Films Ltd Calgary Alta \$3,039, Educational Development Center Inc Newton Mass USA \$2,362, Film Polski Warsaw Poland \$9,934, Krishnaswamy Associates Madras India \$3,630.

National Library

Payments by services with individual payments of \$2,000 or over were:

DATA PROCESSING SERVICES—Alphatext Systems Limited Ottawa Ont \$64,463.

OTHER BUSINESS SERVICES \$287,590—E H Morton Ottawa Ont, \$8,940, Smith Irwin & Conley Limited Smiths Falls Ont \$29,382, Thomas J Wagner Ottawa Ont \$2,022, C C Barnes Toronto Ont \$2,500, E Bundala Ottawa Ont \$2,701, André Beaulieu Quebec Que \$2,000, Government of Canada—Canadian Government Printing Bureau Ottawa Ont \$40,699, H Kozkowski Ottawa Ont \$2,175, J Laundry Toronto Ont \$3,916, N Lewin Ottawa Ont \$2,231, Université Laval Quebec Que \$31,500, R MacFarlane Ottawa Ont \$4,046, I Murray Ottawa Ont \$2,878, W N Murray Ottawa Ont \$2,436, H Pace Ottawa Ont \$2,014, E E Rutland Ottawa Ont \$2,192, I P Sharp Assoc Toronto Ont \$13,124, P Wyczynski Ottawa Ont \$2,000.

TUITION AND OTHER FEES \$6,438.

HOSPITALITY \$4,797.

MISCELLANEOUS \$2,795.

National Museums of Canada

Payments by services with individual payments of \$2,000 or over were:

SECURITY SERVICES \$641,297—Canadian Corps of Commissionaires Ottawa Ont \$347,118, National Protective Services Ottawa Ont \$291,733.

DESIGN AND DISPLAY SERVICES \$329,258—R Allan Poltimore Que \$2,980, P Budd Ottawa Ont \$3,542, G Cardinal Ottawa Ont \$13,000, S Coulson Delta B C \$2,800, F Dalphond Montreal Que \$3,333, A Dugal Greely Ont \$7,788, A Forest Ottawa Ont \$2,400, J Forward Ottawa Ont \$2,400, C F Gagnon Inc Montreal Que \$40,270, W Grimm Ottawa Ont \$3,100, Guillon Designers Montreal Que \$44,200, Hopping Kovach and Grinnell Victoria BC \$17,280, Government of Canada—Information Canada Ottawa Ont \$19,691, Interdesign Ltd Don Mills Ont \$54,793, L P Jonas Studios Hudson NY USA \$2,421, E Lewer Ottawa Ont \$5,000, H Mahler Ottawa Ont \$2,317, K Miller Ottawa Ont \$2,200, R C Murray Vanier Ont \$6,250, W Noice Kemptville Ont \$6,535, J Pang Ottawa Ont \$2,420, J Peck Ottawa Ont

\$3,250, L C Smyth Thunder Bay Ont \$3,333, D E Spence Ottawa Ont \$4,929, N Takeuchi Ottawa Ont \$13,248, C Tillenius Winnipeg Man \$16,800, A Weerasinghe Ottawa Ont \$10,473, Stuart R Williams Ottawa Ont \$10,051.

RESEARCH PROJECTS \$218,391—A A Azar Ottawa Ont \$7,810, K Bishop Ottawa Ont \$7,400, D Borowyk Ottawa Ont \$4,250, R Boyer Hull Que \$2,948, P Breiger Toronto Ont \$2,500, J Cinq-Mars Madison Wisconsin USA \$3,100, D Clark Ottawa Ont \$2,250, J Dadswell Ottawa Ont \$2,000, J Davis Ottawa Ont \$2,219, L Degh Bloomington Indiana USA \$3,000, S Gadd Ottawa Ont \$2,450, L Goranson Ottawa Ont \$2,200, M Graham Ottawa Ont \$6,700, C Grant Ottawa Ont \$2,760, W Illman Ottawa Ont \$2,250, B Kidd Ottawa Ont \$2,233, E Krelina Gatineau Que \$4,300, C Lantaigne Clarence Creek Ont \$2,500, D Laubitz Ottawa Ont \$2,250, K Lynch Newington Ont \$2,880, W Marcus Montreal Que \$2,200, D McKenzie Pointe-Claire Que \$2,700, K McLean Ottawa Ont \$7,400, M Montpetit Ottawa Ont \$6,800, K Peacock Ottawa Ont \$12,000, J S Savashinsky Long Island NY USA \$2,250, D Smith Minneapolis Minn USA \$3,060, A H Stryd Calgary Alta \$3,700, R Tovell Ottawa Ont \$4,690, G Wenzel Winnipeg Man \$2,700, Woods-Gordon Toronto Ont \$3,698, W Wykoff Brantford Ont \$2,744.

MOTION PICTURE PRODUCTION \$171,600—Government of Canada—National Film Board Ottawa \$171,600.

MISCELLANEOUS—\$920,451—Alphatext Systems Ltd Ottawa Ont \$12,005, S Anderson Aylmer Que \$2,853, J Aniskowicz Hull Que \$4,925, J Arnold Ottawa Ont \$12,306, Arnott Rogers Battent Ltd Montreal Que \$4,959, Aselford-Martin Ltd Ottawa Ont \$186,064, A Atack Ottawa Ont \$2,389, Atomic Energy of Canada Ottawa Ont \$2,450, R T Bakker New Haven Conn USA \$2,020, G Beaupre Montreal Que \$5,000, J Beavis Ottawa Ont \$3,900, B G and M Colour Laboratory Toronto Ont \$4,578, D Bird Ottawa Ont \$2,677, Bis Com Ottawa Ont \$2,512, S E Bryan Ottawa Ont \$2,200, F Burd Ottawa Ont \$2,424, S Campbell Ottawa Ont \$2,400, Government of Canada—Canadian Government Photo Centre Ottawa Ont \$6,546, D Charbonneau Hull Que \$4,455, Computel Systems Ltd Ottawa Ont \$8,104, Computer Systems Ltd Ottawa Ont \$4,080, H Cousineau Ottawa Ont \$4,667, L Dagenais Ottawa Ont \$3,114, W S A Dale London Ont \$3,400, L D'Argencourt Montreal Que \$2,400, Data Link Ottawa Ont \$2,324, J De Fiore Troy Mich USA \$2,500, C Dupuis Ottawa Ont \$8,000, Eriksson McCloskey Padolosky Ottawa Ont \$2,157, E Fenton Ottawa Ont \$5,000, M L Florian Ottawa Ont \$2,285, A Gill and Company Ottawa Ont \$7,490, H Goetz Ottawa Ont \$5,037, Leon Goldik Ltd Montreal Que \$5,000, L Grantier Ottawa Ont \$4,992, J Russell Harper Alexandria Ont \$3,000, G Hauser Ottawa Ont \$4,725, IBM Canada Ltd Don Mills Ont \$4,000, Information Science Ottawa Ont \$5,772, E Jackson London England \$3,000, C Jessop Ottawa Ont \$15,000, A L'Hotsky Ottawa Ont \$8,505, Lymburner Houpert Inc Montreal Que \$4,875, J Maddox Ottawa Ont \$6,960, M Malchy Ottawa Ont \$2,323, Manpower Business Services Ltd Ottawa Ont \$18,927, M Martin Ottawa Ont \$7,333, J Mesheau Interiors Ottawa Ont \$16,088, Miss Stacy Temporary Office Services Ottawa Ont \$6,752, Modern Building Cleaning Ottawa Ont \$17,360, J Moody Ottawa Ont \$2,000, Morisson-Lamothe Ottawa Ont \$5,622, Museum of Modern Art New York NY USA \$13,250, Government of Canada—National Film Board Ottawa Ont \$77,588, E Newman Ottawa Ont \$6,273, Office Overload Co Ltd Ottawa Ont \$17,265, Ottawa Cabinet Company Ltd Ottawa Ont \$10,632, Pacific Art Services Burnaby BC \$3,137, Philadelphia Museum of Art Philadelphia Pa USA \$2,500, B Polonsky Ottawa Ont \$6,000, Professional Photo Services Ottawa Ont \$4,627, S Racine Ottawa Ont \$4,500, S Ramik Ottawa Ont \$2,472, Rhode Island School of Design Providence RI U S A \$3,030, C N Riser Ottawa Ont \$3,333, G Robert and Associates Montreal Que \$2,575, J B Robert

SECRETARY OF STATE—Concluded

Ottawa Ont \$2,000, A Romanousky Ottawa Ont \$2,000, Sanco Limited Ottawa Ont \$3,900, R Sanfaçon Quebec Que \$3,400, Servo-Clean Ottawa Ont \$3,200, I P Sharp Associates Ottawa Ont \$3,000, M Smialowski Ottawa Ont \$2,698, W Smith Ottawa Ont \$2,750, Spers Business Computers Ottawa Ont \$16,821, N Studen Ottawa Ont \$2,300, Systems Concepts Ottawa Ont \$6,850, T A S Personnel Pool Montreal Que \$4,522, S Theriault Hull Que \$2,344, A Todd Carleton Place Ont \$4,000, University of British Columbia Vancouver BC \$4,162, I Van Lierde Ottawa Ont \$3,150, Varley Inventory Toronto Ont \$2,000, P Verdier Montreal Que \$2,000, R Welsh Toronto Ont \$4,500, E Whate Toronto Ont \$4,421, E Wiles Ottawa Ont \$3,248, J Williams Ottawa Ont \$5,500, Sandra R Williams Ottawa Ont \$2,500, M Williamson Charlottetown PEI \$6,250.

Public Archives

Payments by services with individual payments of \$2,000 or over were:

COMMISSIONAIRE SERVICES \$152,007—Canadian Corps of Commissioners Ottawa Ont \$152,007.

GOVERNMENT OF CANADA—Computer Services Bureau Ottawa Ont \$4,572.

OTHER BUSINESS SERVICES \$9,152—Anatol Scott Ottawa Ont \$5,722, G Bova Ottawa Ont \$4,590, Adèle de G Languedoc Ottawa Ont \$2,028, Graphic Consultants \$14,000, Col C H Smith \$2,384.

TUITION AND OTHER FEES \$6,692.

HOSPITALITY \$5,019.

Public Service Commission

COMMISSIONAIRE SERVICES \$159,695—Canadian Corps of Commissioners Ottawa Ont \$154,157 and Montreal Que \$5,538.

COMPUTER SERVICES \$14,138—Triguera Service Toronto Ont \$5,321, Datalink Limited Ottawa Ont \$2,202, Educational Testing Service NJ USA \$6,615.

CONSULTANT SERVICES \$614,868—Centre de Formation et des Consultants Ste Foy Que \$4,700, N Coates Ottawa Ont \$6,219, Consolidated Personnel Services Toronto Ont \$12,000, A Craig Ottawa Ont \$5,700, W R Dymond Ottawa Ont \$6,330, H Egghart Ottawa Ont \$2,493, Evans Associates Downsview Ont \$5,425, Friesen Kaye Associates Ottawa Ont \$5,890, L J Gandubert Lucerne Que \$9,000, Government of Canada—Bureau of Management Consulting Services Ottawa Ont \$17,338, IBM Co Limited Toronto Ont \$13,095, Industrial Writing Institute Cleveland Ohio USA \$2,000, Institute of Modern Languages St Boniface Man \$31,366, R Jacmain Montreal Que \$2,380, G Kanawaty Ottawa Que \$4,416, E Kwavnick Ottawa Ont \$4,025, F Malo Montreal Que \$7,200, McDonald Currie and Company Ottawa Ont \$3,465, Metra Informatique Montreal Que \$3,929, M Monson Ottawa Ont \$6,562, W Noe Ottawa Ont \$2,685, Office de Radio-Telediffusion du Quebec Montreal Que \$6,600, E O'Grady Ottawa Ont \$2,750, Probe Training and Development Toronto Ont \$22,810, Samson Belair and Stead Montreal Que \$13,043, A Siebretch-Nuno Quebec Que \$2,582, A Suberille Quebec Que \$4,416, Synectics Incorporated Cambridge Mass USA \$31,670, J M Toulouse Ottawa Ont \$2,750, University of Alberta Edmonton Alta \$31,955, University of Calgary Calgary Alta \$12,960, University of Moncton Moncton NB \$73,892, University of Ottawa Ottawa Ont \$6,175, University of Toronto Toronto Ont \$231,040, Urwick Currie and Partners Montreal Que \$2,048, Veritas Consultants Toronto Ont \$7,375, S Wilson Ottawa Ont \$5,100.

EXAMINATION SUPERVISORS AND ASSISTANTS \$58,396—M Brazeau Ottawa Ont \$5,248, L Couinard Ottawa Ont \$5,268, H Danis Ottawa Ont \$4,930, R Gaudreau Hull Que \$2,239, S Gourd Hull Que \$2,222, A Joyce Ottawa Ont \$5,821, F Lafreniere Ottawa Ont \$6,228, J Lamarre Hull Que \$4,506, J MacMurdo Ottawa Ont \$4,516, R Meek Ottawa Ont \$4,660, L Parent Hull Que \$2,118, M Viner Ottawa Ont \$3,584, S Watt Ottawa Ont \$7,056.

PHOTOGRAPHY SERVICES \$9,309—Government of Canada—Canadian Government Photo Centre Ottawa Ont \$3,669, Ted Grant Ottawa Ont \$3,498, F Kammer-Mayer Hull Que \$2,142.

TRAINING EDUCATION SERVICES \$164,570—Alliance Française d'Ottawa Ottawa Ont \$80,542, Camp Edphy Inc Laval Que \$6,334, C H Fraser Ste Foy Que \$15,700, Institut de Formation par le Groupe Montreal Que \$5,042, Probe Training and Development Toronto Ont \$3,756, University of Laval Quebec Que \$32,110, University of Ottawa Ottawa Ont \$3,384, University of Toronto Toronto Ont \$4,102, University of York Downsview Ont \$13,600.

MISCELLANEOUS \$52,670—Carousel Productions Ottawa Ont \$11,494, R DesRosiers Vanier Ont \$6,352, Government of Canada—Department of National Health and Welfare Ottawa Ont \$7,281, Government of Quebec—Minister of Education Quebec Que \$15,748, Keys Advertising Associates Ottawa Ont \$7,572, W Laurier Ottawa Ont \$4,250.

Representation Commissioner

Payments by services with individual payments of \$2,000 or over were:

DRAFTING SERVICES \$9,915—Office Overload Co Ltd Ottawa Ont \$9,915.

SOLICITOR GENERAL

Payments by services with individual payments of \$2,000 or over were:

Administration

TRAINING—Educational Services \$1,262.

MEDICAL OR DENTAL SERVICES \$1,661.

PROTECTION SERVICES \$11,205.

MANAGEMENT CONSULTANTS AND RESEARCH \$312,865—Acadia University Psychology Department Wolfville N S \$9,273, Boys Club of Vancouver Vancouver B C \$9,000, Canada Consulting Group Toronto Ont \$12,000, Complan Research Associates Ltd Toronto Ont \$33,500, Elizabeth Fry Society of Kingston Kingston Ont \$2,000, Elizabeth Fry Society of Toronto Toronto Ont \$17,816, Dr Ezzat A Fattah Montreal Que \$4,990, John Howard Society of Alberta Calgary Alta \$4,875, John Howard Society of British Columbia Vancouver B C \$10,262, Manitoba Society of Criminology Winnipeg Man \$2,000, Dr M A Matheson Vancouver B C \$6,006, McMaster University Hamilton Ont \$18,993, K L McReynolds Toronto Ont \$4,300, Moncton Boys Club Moncton N B \$5,675, National Council on Crime and Delinquency Paramus N J USA \$10,061, Government of Canada—National Film Board Montreal Que \$3,000, Province of Manitoba Department of Health and Social Services Winnipeg Man \$9,706, Province of Saskatchewan Department of Welfare Regina Sask \$13,533, Provincial Treasurer of Alberta Human Resources Development Authority Edmonton Alta \$3,000, Dr Denis Szabo Montreal Que \$3,050, Glenn R Thompson Toronto Ont \$2,500, University of Alberta Edmonton Alta \$8,700, University of Manitoba Winnipeg Man \$2,500, University of Montreal Mon-

SOLICITOR GENERAL—Continued

treale Que \$25,000, University of Ottawa Ottawa Ont \$21,991, University of Toronto Toronto Ont \$10,000, Young Mens Christian Association of Montreal Montreal Que \$10,600.

MISCELLANEOUS SERVICES \$36,582—Government of Canada—National Film Board Montreal Que \$5,682.

Correctional Services

TRAINING—EDUCATIONAL SERVICES \$97,300—Commission Scolaire Regionale de Missisquoi Cowansville Que \$10,266, St Lawrence College Kingston Ont \$31,581, University of Saskatchewan Saskatoon Sask \$6,540.

MEDICAL OR DENTAL SERVICES \$1,746,512—Alberta Hospital Ponoka Alta \$19,640, Anaesthesia Services Kingston Ont \$4,289, Drs Andrews Gilmour and Ormerod Prince Albert Sask \$5,093, Associate Medical Clinic Prince Albert Sask \$3,816, Dr J Beaudry Cowansville Que \$10,400, Dr J Bournival Montreal Que \$4,482, Dr W R Brewster New Westminster B C \$24,138, Brome Missisquoi Perkins Hospital Cowansville Que \$2,683, Dr R A Burden Springhill N S \$20,396, Central Anaesthetic Services New Westminster B C \$2,378, Dr G Chausse Laval Que \$4,634, Colwood Dental Associates Victoria B C \$2,397, Department of Health and Social Development Winnipeg Man \$12,494, Dr L Dezan Kingston Ont \$3,169, Dr R G Dickson J G Emerson and C M Snow Drumheller Alta \$6,560, Dr G V Dippel Kingston Ont \$6,558, Drumheller Associated Physicians Drumheller Alta \$4,561, Drumheller General Hospital Drumheller Alta \$3,563, Dr G Duprat Cowansville Que \$2,195, Dr T Enta Calgary Alta \$2,247, Dr W J Froese Chilliwack B C \$5,306, Dr C E Girouard Moncton N B \$20,190, Government of Canada—Department of National Defence Ottawa Ont \$271,367 and Department of Veterans Affairs Ottawa Ont \$177,693, Halifax County Hospital Dartmouth N S \$10,931, Dr J W Hazlett Kingston Ont \$5,846, Holy Family Hospital Prince Albert Sask \$17,958, Hôpital Notre Dame de la Merci Inc Montreal Que \$2,238, Hôpital St Jean de Dieu Montreal Que \$11,469, Hotel Dieu Hospital Kingston Ont \$11,852, Dr A M J Hynes Prince Albert Sask \$10,113, Institut Philippe Pinel de Montreal Montreal Que \$362,946, Dr P F Kelly Kingston Ont \$10,432, Kingston General Hospital Kingston Ont \$30,903, Kingston Psychiatric Hospital Kingston Ont \$21,470, Laboratoire Medical Pepin Montreal Que \$3,670, Dr M L'Ecuier Montreal Que \$4,356, Dr J Letts Calgary Alta \$6,098, Dr C E Lindenfield Gravenhurst Ont \$3,852, Dr D C MacDonald Vancouver B C \$11,645, Manitoba Clinic Winnipeg Man \$12,880, Dr R E Marshall P A Robson A J Grehan and P P Olsen Mission City B C \$8,450, Dr M M Mathison Burnaby B C \$18,928, Dr R J McCaldon Kingston Ont \$9,539, Dr C C McGregor Moncton N B \$3,893, Dr R D McKnight Kingston Ont \$4,785, The Medical Group Mission B C \$12,772, Mental Health Centre Penetanguishene Ont \$33,079, Dr P B Michel Moncton N B \$12,067, Dr P Y Miki C J Chouinard and L D Bakos Chilliwack B C \$3,392, Dr F S Mills Elgin Ont \$7,608, Dr L Mohan Kingston Ont \$5,400, Dr N E Monast Cowansville Que \$9,489, Moncton Hospital Moncton N B \$10,349, Dr G Morf Montreal Que \$13,994, Narcotic Addiction Foundation of B C Vancouver B C \$4,745, North Bay Psychiatric Hospital North Bay Ont \$3,683, Penetang Psychiatric Hospital Penetanguishene Ont \$48,880, Dr W G Prentice Springhill N S \$7,204, Prince Albert Community Clinic Prince Albert Sask \$10,113, Provincial Department of Public Health (Government of the Province of Alberta) Edmonton Alta \$13,780, Provincial Department of Public Health (Government of the Province of Saskatchewan) Regina Sask \$4,558, Dr J G Provost Outremont Que \$3,130, Dr D H Radford Kingston Ont \$2,760, Riverview Hospital Essondale B C \$10,719, Dr J G Robertson New Westminster B C \$3,921, Royal Columbian Hospital New Westminster B C \$13,183, Dr E Ryan Amherst

N S \$6,115, Sackville Medical Centre Sackville N B \$26,084, J W Shosenberg Colborne Ont \$17,022, S Smith Drumheller Alta \$2,255, South Muskoka Memorial Hospital Bracebridge Ont \$2,595, Dr T K Stevenson New Westminster B C \$2,315, Dr W D Stewart Calgary Alta \$2,410, St Mary's of the Lake Hospital Kingston Ont \$8,208, Dr R W Vandervoort Campbellford Ont \$3,833, Dr D M Walker Kingston Ont \$2,927, Dr M Walker Kingston Ont \$3,973, Winnipeg General Hospital Winnipeg Man \$19,331, Dr D G Workman Amherstview Ont \$8,435, Dr M Wright Moncton N B \$5,450, Dr T A Wright Drumheller Alta \$11,461.

PROTECTION SERVICES \$394,344—Atlantic Protection Service Halifax N S \$4,258, B C Corps of Commissioners Vancouver B C \$86,191, Canadian Corps of Commissioners Kingston Ont \$95,815, Montreal Que \$13,718, Saint John N B \$4,958, Saskatoon Sask \$3,038 and Canadian Corps of Commissioners Winnipeg Man \$10,793, Government of Canada—Department of National Defence Ottawa Ont \$29,967, North American Guard Dog and Kenneling Service Coquitlam B C \$35,078, SIS Protection Company of Quebec Ltd Montreal Que \$103,753.

MANAGEMENT CONSULTANTS AND RESEARCH \$147,206—Cameron Brewin and Scott Toronto Ont \$38,889, W T McGrath Ottawa Ont \$2,500, B Prouse Reporting Service Toronto Ont \$18,460, J W Swackerhammer Toronto Ont \$35,505.

MISCELLANEOUS SERVICES \$316,725—Cumberland Paving and Contracting Ltd Amherst N S \$7,850, Les Entreprises Lague Farnham Centre Que \$4,000, C Granger and L Duchesne Ste Marie Salomee Que \$8,055, W Hastie Sackville N B \$3,940, Kildare Building Maintenance Vancouver B C \$4,768, Metropole Refuse Disposal Ltd Montreal Que \$9,075, Newfoundland Exchequer Court St John's Nfld \$56,537, New World Maintenance Reg'd Montreal Que \$16,374, Les Sables Fournel et Fils Inc Ste Anne des Plaines Que \$9,212, Sanitank Inc Montreal Que \$2,212, Valley Janitor Supplies Ltd Langley B C \$2,480.

AFTER CARE SERVICES \$899,843—Le Centre de Consultation Sociale Rimouski Que \$3,470, La Corporation du Service Sociale de Joliette Joliette Que \$7,970, Elizabeth Fry Society of British Columbia Vancouver B C \$2,080, Kingston Ont \$7,480, Ottawa Ont \$500 and Toronto Ont \$2,223, Government of the Province of Alberta Edmonton Alta \$63,160, Province of British Columbia Victoria B C \$52,200, Province of Manitoba Winnipeg Man \$35,590, Province of New Brunswick Fredericton N B \$16,363, Province of Newfoundland St John's Nfld \$14,410 and Province of Saskatchewan Regina Sask \$5,240, John Howard Society of Alberta Calgary Alta \$34,650 and Columbia Vancouver B C \$25,740, John Howard and Elizabeth Fry Society of Manitoba Winnipeg Man \$39,990, John Howard Society of New Brunswick Saint John N B \$13,330, Newfoundland St John's Nfld \$7,480, Nova Scotia Halifax N S \$36,560, Ontario Toronto Ont \$158,240, Prince Edward Island Charlottetown P E I \$5,580, Quebec Montreal Que \$66,870, Saskatchewan Regina Sask \$22,440 and Vancouver Island Victoria B C \$5,560, Salvation Army Toronto Ont \$46,310, Le Service de Readaptation Sociale Inc Quebec Que \$27,560, Le Service Familial Richelieu Yamaska Inc St Hyacinthe Que \$5,180, Le Service Familial de la Rive Sud Levis Que \$610, Le Service Social de Beauce St-Joseph de Beauce Que \$1,590, Le Service Social du Centre du Quebec Nicolet Que \$6,160, Le Service Social du Comte de Megantic Thetford Mines Que \$3,350, Le Service Social du Diocese de Mont Laurier Inc Mont Laurier Que \$3,330, Le Service Social Familial Inc (Metropolitan Sud) Longueuil Que \$17,250, Le Service Social de Gaspé Gaspé (Sud) Que \$2,610, Le Service Social de l'Enfance et de la Famille La Pocatiere Que \$2,640, Le Service Social de la Mauricie Trois Rivières Que \$13,770, Le Service Social de l'Ouest Quebecois Inc Amos Que \$15,410, Le Service Social de la Region de Sherbrooke Inc Sherbrooke Que

SOLICITOR GENERAL—Concluded

\$9,640, Le Service Social Regional de Chateauguay Chateauguay Que \$1,380, Le Service Social de Saguenay Hauteville (Saguenay) Que \$9,990, Le Service Social de Ste Germaine Ste Germaine Que \$460, Le Service Social de Valleyfield Valleyfield Que \$5,260, Societe d'Orientation et Rehabilitation Social de Montreal Montreal Que \$62,390, United Church Halfway House Winnipeg Man \$13,550, X Kalay Foundation Society Vancouver B C \$4,110.

ARCHITECT AND CONSULTANT FEES \$1,019,488—Associated Engineering Vancouver B C \$2,419, D M Belya Associates Montreal Que \$2,295, Berthiamme Oullette Dagenais and Associates Montreal Que \$20,809, Brais Oullette Frigon Brott Hanley and Berthiamme Montreal Que \$4,743, Canadian Design Service Toronto Ont \$6,552, W R Cheriton and Associates Drumheller Alta \$9,843, W H Crandall and Associates Limited Dorchester N B \$4,026, Seraphin A Cyr Montreal Que \$3,711, Debush Stewart Bourke Longpre and Gaudreau Montreal Que \$165,048, Doyon Fournier Lagace and Associates Montreal Que \$2,998, M M Deschenes and Farley Montreal Que \$2,456, Dupont and Gingras Incorporated Montreal Que \$2,589, Electri Test Incorporated Montreal Que \$15,145, J K Erskine Montreal Que \$2,893, R F Harrison and Associates Vancouver B C \$3,257, Zoltan S Kiss Vancouver B C \$6,653, Lalonde Girouard Letendre and Associates Montreal Que \$15,012, Mainteck Incorporated Montreal Que \$18,568, Marchand Montreal Que \$2,182, Moore Taylor Architects Prince Albert Sask \$30,140, R Owens Montreal Que \$3,736, Pierre De Guise and Associates Montreal Que \$3,377, Protective Plastics Limited Toronto Ont \$5,806, Rhone and Iredale Vancouver B C \$2,735, J L Richards and Associates Ottawa Ont \$440,310, S A Saba Montreal Que \$2,102, Sandwell and Company Vancouver B C \$69,346, M N St Amant Vezina Vinet and Brossard Montreal Que \$2,650, M M Scharry and Ouimet Montreal Que \$3,260, W Somerville and Associates Montreal Que \$9,141, Technical Consulting Services Limited Montreal Que \$2,202, Ville de Laval Que \$37,504, Ward McDonald Cockburn McLeod and McFeetors Winnipeg Man \$38,662, Watson and Weigand Belleville Ont \$77,318.

Royal Canadian Mounted Police

Payments by services with individual payments of \$2,000 or over were:

LAW ENFORCEMENT PROGRAM

COMMISSIONAIRES SERVICES \$1,057,982—B C Corps of Commissioners Vancouver B C \$141,923, Canadian Corps of Commissioners Ottawa Ont \$916,059.

DATA PROCESSING SERVICES \$21,739—Computel Systems Ltd Ottawa Ont \$14,619.

ENGINEERING SERVICES \$114,723—I B M Canada Ltd Ottawa Ont \$72,889, Infodata Ltd Don Mills Ont \$30,330.

HEALTH AND WELFARE SERVICES \$1,997,838—Government of Canada—Department of Veterans Affairs Ottawa Ont \$1,862,646 and Department of Supply and Services Ottawa Ont \$2,614.

LEGAL SERVICES \$55,042—McQuarrie Hunter & Fisher New Westminster B C \$6,661, Searle & Finall Yellowknife N W T \$2,675.

MANAGEMENT CONSULTANTS SERVICES \$176,134—Crop Centre Inc Montreal Que \$42,000, Government of Canada—Department of Supply and Services Ottawa Ont \$21,682, McElheron & Devito Montreal Que \$7,800, Ronalds Reynolds & Co Ltd Toronto Ont \$13,516, Societe de Mathematiques Appliquees Montreal Que \$37,343.

MOTION PICTURE PRODUCTION \$33,602—Government of Canada—National Film Board Montreal Que \$19,166.

TRAINING EDUCATIONAL SERVICES \$256,416—University of Alberta Edmonton Alta \$4,370, Carleton University Ottawa Ont \$6,290, Computer Concepts Institute Ottawa Ont \$8,000, Defence Language Institute Monterey Cal USA \$2,700, R W Evans Associates Ltd Downsview Ont \$7,518, Famous Photographers School Inc Connecticut USA \$2,040, Interdata of Canada Ltd Oceanport N J USA \$3,600, Government of Canada—Department of National Defence Ottawa Ont \$9,470, Northwestern Traffic Institute Evanston Ill USA \$2,225.

OTHER SERVICES \$918,763—Ampex of Canada Ltd Toronto Ont \$32,994, Central Mortgage and Housing Corporation Montreal Que \$3,792, Chateau Laurier Ottawa Ont \$6,581, A Coltell Yellowknife N W T \$2,800, International Criminal Police Organization Paris France \$30,613, Manpower Business Services Ltd Ottawa Ont \$17,449, National Capital Commission Ottawa Ont \$6,711.

PROFESSIONAL AND SPECIAL SERVICES OF \$2,000 OR OVER PAID THROUGH DEPARTMENT OF PUBLIC WORKS—Gordon R Arnott & Associates Regina Sask \$6,276, J M Bean Vancouver B C \$9,187, Brais Ouellet Frigon Brett Hanley Berthiaume Montreal Que \$2,880, Cambrian Group Regina Sask \$32,052, Clarke Saunders Boucock & Associates Regina Sask \$2,435, Ellwood & Aimers Montreal Que \$23,585, John Louie & Associates Vancouver B C \$4,655, Paine & Associates Vancouver B C \$3,406, Ramsay & Ramsay Regina Sask \$9,860, Sommerville Montreal Que \$16,007, D H Stock & Partners Ltd Regina Sask \$16,554, Underwood McLellan & Associates Saskatoon Sask \$6,923.

SUPPLY AND SERVICES

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION

ACCOUNTING SERVICES \$21,600—Government of Canada Pre-Audit, Advertising Audit and Accounting Functions provided by the Services Administration \$21,600.

CONSULTANT SERVICES \$2,500—J D E Consulting Services Limited Ottawa Ont \$2,500.

LEGAL SERVICES \$4,854.

CLERICAL, STENOGRAPHIC AND OTHER RELATED SERVICES \$9,747.

FEES FOR TRAINING COURSES \$3,812.

TRAINING EDUCATIONAL COURSES \$13,720.

MISCELLANEOUS \$36,251.

SUPPLY

ACCOUNTING SERVICES \$2,500—Government of Canada—Audit Services Bureau Ottawa Ont \$2,500.

SCIENTIFIC SERVICES \$25,714—Government of Canada—National Defence Ottawa Ont \$12,647, General Kinetics Incorporated Reston Va USA \$13,067.

CONSULTANT SERVICES \$122,588—Government of Canada—National Defence Ottawa Ont \$27,602, Bureau of Management Consultant Services \$26,354, Stevenson and Kellogg Limited Toronto Ont \$17,000, Canadian Vickers Limited Montreal Que \$22,324, Ontario Research Foundation Sheridan Park Ont \$11,419, Richard R Arima Brookline Mass U S A \$3,039, Hedlin Menzies and Associates Limited Vancouver B C \$14,850.

SUPPLY AND SERVICES—Concluded

CLERICAL, STENOGRAPHIC AND OTHER RELATED SERVICES \$4,232.

KEYPUNCH SERVICES \$49,601.

DATA PROCESSING SERVICES \$13,616.

PROGRAM AND SYSTEM SERVICES \$15,000.

FEES FOR TRAINING COURSES \$16,636.

TRAINING EDUCATIONAL COURSES \$61,093.

MEMBERSHIP FEES \$3,128.

PROTECTION SERVICE \$229,698—Canadian Corps of Commissioners Ottawa Ont \$229,698.

MISCELLANEOUS \$15,362.

SERVICES

PAYMENTS MADE ON BEHALF OF CLIENTS (BMC) \$65,251—Office Overload Co Ltd Ottawa Ont \$2,246, Charles Evans Montreal Que \$4,480, Heinrich Aviation Consulting Limited Hudson Heights Que \$7,859, Searle Wilbee Rowland Toronto Ont \$3,873, Manolson Enterprises Westmount Que \$2,794, N D Lea and Associates Limited Ottawa Ont \$3,684, Douglas Duncan Montreal Que \$5,000, Mrs C Upal Ottawa Ont \$2,310, Mrs G C Adams Ottawa Ont \$4,306, Robert Armstrong Toronto Ont \$3,465, Michael Gladish Ottawa Ont \$5,094, Robert Benoit Ottawa Ont \$2,265, Carmelo Gagliano Ottawa Ont \$2,235, Eamon P Fitzgerald Ottawa Ont \$4,500, Collins Joyce and Co Limited Ottawa Ont \$11,140.

ACCOUNTING SERVICES \$5,501—Government of Canada—Bureau of Management Consultant Services Ottawa Ont \$5,501.

CONSULTANT SERVICES \$390,066—Government of Canada—Bureau of Management Consultant Services Ottawa Ont \$59,666, National Health and Welfare Ottawa Ont \$10,000; National Defence Ottawa Ont \$32,682, Audit Services Bureau Ottawa Ont \$93,812, Collins Joyce and Co Limited Ottawa Ont \$13,690, Philip Creighton Toronto Ont \$5,295, Keyes Advertising Services Ottawa Ont \$4,800, James R Pollitt Ottawa Ont \$2,850, Friesen Kay and Associates Limited Ottawa Ont \$21,300, K L Gupta Ottawa Ont \$2,400, Michael Gladish Ottawa Ont \$5,605, Douglas Duncan Montreal Que \$4,700, McDonald Currie and Co Ltd Toronto Ont \$18,950, Stevenson and Kellogg Ltd Toronto Ont \$29,670, Urwick Currie and Partners Ltd Montreal Que \$8,902, Robert Armstrong Toronto Ont \$4,730, Anthony Chinery Ottawa Ont \$2,880, Samson Belair Riddell Stead Inc Ottawa Ont \$44,233, Toronto Dominion Bank Ottawa Ont \$8,587, Peat Marwick Mitchell and Co Ottawa Ont \$4,500, MGMT Methods Canada Ltd Ottawa Ont \$3,068, B Doern Consulting Service Ottawa Ont \$4,526, G Keith Oman and Charles H Casson Toronto Ont \$3,220.

CLERICAL, STENOGRAPHIC AND OTHER RELATED SERVICES \$5,856.

KEYPUNCH SERVICES \$34,573.

DATA PROCESSING SERVICES \$1,134,549.

PROGRAM AND SYSTEM SERVICES \$287,610.

PHOTOGRAPHIC SERVICES \$12,929.

FEES FOR TRAINING COURSES \$15,956.

TRAINING EDUCATIONAL COURSES \$90,321.

PROTECTION SERVICES \$95,092—Canadian Corps of Commissioners Ottawa Ont \$64,217, Government of Canada—National Health and Welfare Ottawa Ont \$20,585 and Statistics Canada Ottawa Ont \$10,290.

MISCELLANEOUS \$61,610.

Information Canada

Payments by services with individual payments of \$2,000 or over were:

PROTECTION SERVICES \$12,468—Canadian Corps of Commissioners Ottawa Ont \$12,468.

DATA PROCESSING SERVICES \$56,007—Government of Canada—Canadian Government Printing Bureau Hull Que \$5,807, Computer Sciences Canada Limited Ottawa Ont \$5,645, Computer Systems Limited Ottawa Ont \$22,000, Trans-Canada Computer Utility Limited Montreal Que \$3,087, IBM Canada Limited Ottawa Ont \$2,141, Ottawa Keypunch Services Ottawa Ont \$6,149, Honeywell Controls Limited, Scarborough Ont \$11,178.

MANAGEMENT CONSULTANTS AND CONTRACT SERVICES \$550,526—Aim Limited Toronto Ont \$13,500, Albert E Harrison & Associates Toronto Ont \$11,070, Bureau of Management Consultants Ottawa Ont \$48,258, Berger Tisdall Clark and Lesly Limited Montreal Que \$56,365, Contemporary Research Centre Limited Toronto Ont \$41,960, Canadian Facts Company Limited Toronto Ont \$5,486, Cooper & Beatty Limited Ottawa Ont \$3,546, Fred F Esler Limited Montreal Que \$4,444, International Management New York N Y USA \$2,130, Kerrigan Joutsu Murakami Limited Toronto Ont \$5,360, Manpower Services Limited Ottawa Ont \$19,742, Morton Baslaw (1970) Limited Ottawa Ont \$2,167, Marketing Services Limited Ottawa Ont \$3,750, Office Overload Co Ltd Ottawa Ont \$29,680, The Creative Research Group Limited Toronto Ont \$4,800, J Campbell Ottawa Ont \$2,142, M Fernet Ottawa Ont \$2,142, L Jackson Ottawa Ont \$2,159, P Kane Ottawa Ont \$2,550, R Kozak Ottawa Ont \$2,142, N Martin Ottawa Ont \$2,205, L Normandeau Ottawa Ont \$2,363, E Steele Ottawa Ont \$2,142, P Tremblay Ottawa Ont \$2,363, W Hadikin Ottawa Ont \$2,142, J Touzel Ottawa Ont \$4,200, A Senecal Ottawa Ont \$7,790, C Prescott Ottawa Ont \$2,653, D Ros Ottawa Ont \$5,000, J R Morissette Ottawa Ont \$2,465, G Labarge Ottawa Ont \$2,700, G Forget Ottawa Ont \$4,900, L Ethier Ottawa Ont \$2,595, R Choquette Ottawa Ont \$14,000, M A Goudreault Ottawa Ont \$3,968, E Dennis Ottawa Ont \$3,650, G Delanoe Ottawa Ont \$4,443, I Hamilton Ottawa Ont \$2,667, Ted Grant Ottawa Ont \$3,920, Tony Harpes Montreal Que \$2,150, Canadian Copyright Institute Toronto Ont \$3,500, Hopkins Hedlin Limited Toronto Ont \$4,000, Tri-graphic Ottawa Ont \$3,054, Canadian Government Photo Centre Ottawa Ont \$9,770, Government of Canada—Department of Supply and Services Ottawa Ont \$188,493.

STORAGE AND WAREHOUSING SERVICES \$155,412—Government of Canada—Department of Supply and Services Ottawa Ont \$100,000, Audio-Visual/Expositions Ottawa Ont \$55,412.

MISCELLANEOUS SERVICES \$82,309.

TRANSPORT

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

COMPUTER AND DATA PROCESSING SERVICES \$193,052—Computer Sciences Canada Ltd Montreal \$6,065, Government of Canada—Computer Services Bureau Ottawa Ont \$3,978, Com-Share (Canada) Ltd Rexdale Ont \$55,849, DCF Systems Ltd Toronto Ont \$12,800, Data Processing Consultants Ottawa Ont \$2,200, IBM Canada Ltd Don Mills Ont \$20,301, Infodata Ltd Don Mills Ont \$29,100, Office Overload Co Ltd Ottawa Ont \$7,997, Quasar Systems Ltd Ottawa \$25,367, Queen's University Kingston Ont \$3,600, SDI Associates Ltd Toronto \$12,935, Softwarehouse Ltd Ottawa Ont \$8,763, Systems Dimensions Ltd Ottawa \$4,097.

TRANSPORT—Continued

PROTECTION SERVICES \$92,881—Canadian Corps of Commissionaires Ottawa Ont \$92,171.

STENOGRAPHIC SERVICES \$37,759—Office Overload Co Ltd Ottawa Ont \$22,517, Personnel Pool Ottawa Ont \$9,213, Canadian Office Services Ltd Ottawa \$6,029.

TECHNICAL PERSONNEL SERVICES \$340,164—Boole & Babbage Inc Cupertino Cal USA \$8,888, CAE Electronics Ltd Montreal Que \$8,223, Canadian Design Service Co Ltd Montreal Que \$2,922, Canadian Government of Canada—Department of Supply and Services Ottawa Ont \$2,012, R Dixon Speas Associates of Canada Ltd Montreal Que \$52,516, Fedor Inc Montreal Que \$2,170, Goodfriend-Ostorgaard & Associates Cedar Knolls NJ USA \$9,234, Hadley Freeman Toronto Ont \$94,021, Hoverwork Canada Ltd Ottawa Ont \$4,148, Hovey and Associates Ltd Ottawa Ont \$8,755, Human Resources Development Laval Que \$2,169, A D Pollard & Associates Ltd Toronto Ont \$2,234, Searle Wilbee Rowland Don Mills Ont \$8,149, Sherien Surveys Moncton NB \$39,283, Ragnar Wiik Oslo Norway \$3,320, Lief Steineger Oslo Norway \$3,320, Sores Inc Montreal Que \$23,385, The St Lawrence Seaway Authority Cornwall Ont \$17,915, The University of Alberta Edmonton Alta \$6,500, McGill University Montreal Que \$16,000, University of New Brunswick Fredericton NB \$12,000, University of Toronto Toronto Ont \$13,000.

TRAINING AND EDUCATION SERVICES \$28,781—The Berlitz School of Languages Ottawa Ont \$20,756, Control Data Education Institute Willowdale Ont \$2,050, Government of Canada—Public Services Commission Ottawa Ont \$5,975.

OTHER SPECIAL SERVICES \$2,223—Parliamentary Restaurant Ottawa Ont \$2,223.

TRANSPORTATION DEVELOPMENT AGENCY

STENOGRAPHIC SERVICES \$28,253—Office Overload Co Ltd Ottawa Ont \$28,253.

TECHNICAL PERSONNEL SERVICES \$1,077,501—Sir George Williams University Montreal Que \$2,513, CAE Electronics Ltd Montreal Que \$6,105, Canadair Ltd Montreal Que \$66,533, Government of Canada—Department of Supply and Services Ottawa Ont \$31,816, Canadian National Railways Montreal Que \$27,500, Canadian Pacific Consulting Services Ltd Montreal Que \$11,063, W M Carr & Associates Ltd Ottawa Ont \$2,000, Computing Devices of Canada Ltd Ottawa Ont \$158,220, Damas and Smith Ltd Willowdale Ont \$375,972, R Dixon Speas Associates of Canada Ltd Montreal \$42,141, École Polytechnique Montreal Que \$19,810, Intendes Group Ltd Toronto Ont \$5,000, Kates Peat Marwick & Co Toronto Ont \$77,953, ND Lea & Associates Ltd Ottawa Ont \$29,515, Martin Goldfarb Consultants Toronto Ont \$2,000, The Saskatchewan Research Council Saskatoon Saskatchewan \$98,389, Searle Wilbee Rowland Don Mills Ont \$5,071, Sores Inc Montreal Que \$13,612, Travacon Calgary Alta \$63,300, The University of British Columbia Vancouver BC \$3,714, McGill University Montreal Que \$5,300, University of Toronto Toronto Ont \$29,974.

TRAINING AND EDUCATION SERVICES \$1,366—Government of Canada—Public Service Commission Ottawa Ont \$1,366.

MARINE SERVICES PROGRAM

AERIAL AND SPECIAL SURVEYS \$1,593,082—Government of Canada—Department of the Environment Ottawa Ont \$1,591,000.

ACCOUNTING SERVICES \$16,417—Cape Breton Development Corporation Sydney NS \$5,647.

ARCHITECTS SERVICES \$126,335—A D Gagnon Associates Ottawa Ont \$6,955, Tessier Corriveau and Lefebvre Quebec Que \$83,525, Urbatique Inc Quebec Que \$4,607.

BUOY SERVICING BY CONTRACT \$141,357—Murray Anderson Burnt Church NB \$9,168, Dalhousie Miguasha Ferries Dalhousie NB \$2,413, Jean Gosselin St Paul Île-aux-Noix Que \$3,700, Jean-Paul Huneault Ville de Pierrefond Que \$6,880, Alix John Kacan Balmerton Ont \$2,382, Edgar MacLean Bathurst NB \$3,905, Lorenzo B Maillett Shippegan NB \$3,243, Alfred Naird Ville de Laval Que \$19,308, Paul Nevers Lower Jemseg NB \$2,880, Restigouche Ferries Campbellton NB \$3,592, Starratt Transportation Ltd Hudson Ont \$4,032, Preston Wilcox Grand Manan NB \$5,280.

CLEANING SERVICES \$88,816—Banner Building Maintenance Ltd North Vancouver BC \$2,860, Allan Dalziel Clyde River PEI \$2,305, DerKo Ltee Quebec Que \$3,150, Entretien Commercial (Simard) Inc Quebec Que \$4,764, Gibbs Janitorial Service Hay River NWT \$2,400, Jet Janitor Services Ltd Stephenville Nfld \$55,241.

CONSULTING ENGINEER SERVICES \$278,120—H G Acres Ltd Niagara Falls Ont \$18,996, Brais Frigon Hanley Brett and Munty Ottawa Ont \$2,456, Butts Magwood and Hall Ltd Ottawa Ont \$21,417, Crysar and Latham Willowdale Ont \$19,933, DeLeuw and Cather of Canada Co Ltd Ottawa Ont \$21,514, M M Dillon Ltd Toronto Ont \$13,655, Geocon Ltd Rexdale Ont \$17,025, James Haase Consultants Ltd Baie d'Urfe Que \$27,351, George Kelk Ltd Don Mills Ont \$20,805, Lockwood Consultants Ltd Toronto Ont \$5,370, National Boring and Sounding Inc Montreal Que \$3,015, Shawinigan Engineering Co Ltd Montreal Que \$2,231, Shenco Engineering Co Ltd Toronto Ont \$13,988, Terratech Ltd Scarborough Ont \$3,694, Totten Sims Hubicki Associates Ltd Whitby Ont \$24,530.

DATA PROCESSING SERVICES \$80,036—Shawinigan Engineering Co Ltd Montreal Que \$15,865.

DOCKAGE STEVEDORING AND PILOTAGE \$867,006—Davie Shipbuilding Ltd Levis Que \$3,714, Eastern Canada Stevedoring Montreal Que \$775,442, L J O'Neil St Catharines Ont \$3,700, McAllister Towing Ltd Montreal Que \$4,162, A B McLean and Sons Ltd Sault Ste Marie Ont \$4,650, Montreal Pilotage Authority Montreal Que \$4,707, T Wilson St Catharines Ont \$3,700, Woodward Ltd Goose Bay Labrador \$67,708.

FOOD SERVICING BY CONTRACT \$149,045—Canada Packers Ltd Sydney NS \$4,530, Captain E O'Keefe CCGS Sea Beacon \$5,395, Nova Scotia Co-operative Abattoir Ltd Halifax NS \$3,851, Richie Mechanical Contractors Frobisher Bay NWT \$5,268, Swift Canadian Co Ltd Sydney NS \$31,239, Versafood Services Toronto Ont \$5,535.

GARBAGE REMOVAL \$28,328—Leo Beazley Halifax NS \$4,386, Les Services Sanitaires Champlain Ltée Ste Foy Que \$3,901, City of Quebec Que \$2,404.

HEALTH AND WELFARE SERVICES \$2,892.

HELICOPTER SERVICES OPERATION AND MAINTENANCE BY AIR SERVICES \$2,718,448.

INSPECTION FEES (VESSELS) \$31,783—Abercorn Aero Ltd Montreal Que \$2,509, Lloyd's Register of Shipping Montreal Que \$9,203 and Vancouver BC \$8,280.

INVESTIGATION INTO WRECKS \$9,464.

LAUNDRY, TOWEL, DRYCLEANING AND RELATED SERVICES \$117,413—Bagnell's Launderers and Cleaners Ltd Halifax NS \$7,759, Canadian Linen Supply Victoria BC \$8,215, City Laundry Ltd Montreal Que \$5,426, Buanderie Economic Trois Rivières Que

TRANSPORT—Continued

\$3,779, Glovers ReTex Cleaners Sydney NS \$5,314, Ha Ha Bay Cleaners Ltd Arvida Que \$2,145, Marine Service Laundry Quebec Que \$13,169, New System Laundry and Cleaners Ltd Saint John NB \$6,487, Rupert Cleaners and Laundry Ltd Prince Rupert BC \$2,086, Snow White Laundry and Cleaners Ltd St John's Nfld \$11,809, Buanderie Sorel Nettoyeurs Inc Sorel Que \$9,131, Sterns Ltd Charlottetown PEI \$3,591, Waggs Laundry and Dry Cleaners Co Ltd Orillia Ont \$4,075.

LEGAL SERVICES \$81,339—Messrs Deschenes De Grandpre Colas Godin and Lapointe Montreal Que \$11,563, E Neil McKelvey Saint John NB \$3,250, Vincent A Morrison QC Sydney NS \$12,848, R J Pollock Ottawa Ont \$2,780, K Peter Richard L L B Antigonish NS \$7,000.

LIGHT SERVICING BY CONTRACT \$197,410—C A Anderson Castlegar BC \$3,095, Heber Brown Notre-Dame Bay Nfld \$2,170, E A Davis Wesleyville Nfld \$2,450, Eastern Light and Power Company Sydney NS \$28,087, Clarence Fleming Winnipegosis Man \$3,245, K S F Marine Sault Ste Marie Ont \$8,118, Lloyd's Tug and Barge Service Fort Frances Ont \$7,876, Hector Nelson Richards Landing Ont \$2,518, Alvin J Scott Douglastown NB \$3,150, F B H Smith Richards Landing Ont \$3,980, George Squires Little Current Ont \$4,365, Bertram Strickland Hermitage Nfld \$2,220, Upper Ottawa Improvement Company Ottawa Ont \$4,150, Samuel E Upshall Placentia Bay Nfld \$2,240, Russel Whiteway Matheson Island Man \$2,075, Woodcraft Boats Temagami Ont \$2,995.

MANAGEMENT CONSULTING AND CONTRACT RESEARCH \$257,624—Paul Bailly Montreal Que \$4,128, Stanley T Clark Vancouver BC \$3,419, Lasalle Hydraulic Laboratory Ltd Lasalle Que \$148,597.

MOTION PICTURE PRODUCTION AND DISTRIBUTION \$108,414—Compagnie France Film Montreal Que \$2,905, Government of Canada—National Film Board Montreal Que \$96,000.

PHOTOGRAPHIC SERVICES \$40,798—Aero Photo Inc Ste Foy Que \$22,252, Photographic Surveys Inc Montreal Que \$4,669.

PROTECTION SERVICES \$446,940—Agence Aigle Sécurité Privée Ltée Trois Rivières Que \$22,212, Atlantic Protection Services Ltd Halifax NS \$4,813, Canadian Corps of Commissioners Halifax NS \$93,813, Kingston Ont \$35,701, Montreal Que \$79,309, Quebec Que \$57,728, Saint John NB \$50,684, St John's Nfld \$27,489, Victoria BC \$58,239 and Windsor Ont \$11,381.

SAMPLING AND ANALYSIS \$11,162—Atomic Energy of Canada Ltd Ottawa Ont \$8,500.

SNOW REMOVAL BY CONTRACT \$41,011—Baillargeon and Fournier Inc St Hubert Que \$3,100, Elai Boulay Gaspé Nord Que \$4,280, Germain's Esso Station Cornwall Ont \$2,368, Gilbert Industrial Painting Ltd Cote Ste Catherine Que \$2,217, Garage Rene Proulx Baie Trinité Cte Saguenay Que \$9,356, Southern Construction Ltd Trepassy Nfld \$2,150.

STENOGRAPHIC SERVICES \$42,083—Office Overload Co Ltd Ottawa Ont \$38,452.

STORAGE AND WAREHOUSING \$641.

TELECOMMUNICATION SERVICES OPERATION AND MAINTENANCE BY AIR SERVICES \$8,318,001.

TECHNICAL PERSONNEL SERVICES \$893,071—Adga Ltd Ottawa Ont \$10,725, H G Acres Ltd Niagara Falls Ont \$8,967, Associated Air Sea Equipment Ltd Dartmouth NS \$2,327, Atlantic Protection Services Ltd Halifax NS \$6,550, Atlantic Salvage and Dredging Ltd Halifax NS \$8,000, Bailey Meter Co Ltd Pointe Claire Que \$2,452, Butts Magwood and Hall Ltd Ottawa Ont \$11,966,

Canadian National Railways Montreal Que \$18,720, Cape Breton Development Corporation Sydney NS \$88,161, L J Casavechia Contracting Ltd Dartmouth NS \$6,838, Davie Shipbuilding Ltd Levis Que \$5,407, Alfred Despres Quebec Que \$3,248, D N M Divers and Marine Works Ltd Tracy Que \$11,078, École Polytechnique Montreal Que \$3,162, Village of Fenelon Falls Fenelon Falls Ont \$13,768, A D Gagnon Associates Ottawa Ont \$11,789, Gelas Hache Ottawa Ont \$3,567, C Gravel and Fils Pointe Calumet Que \$8,714, Hagerty Landscaping Brewer's Mills Ont \$11,625, Honeywell Controls Ltd Scarborough Ont \$2,280, Howard and Travis Trucking Sydney NS \$2,266, Imperial Oil Enterprises Dartmouth NS \$3,412, International Hydronamics Co Vancouver BC \$13,000, James Landscaping Ltd Arnprior Ont \$54,195, Johnston Cleaners St John's Nfld \$2,457, F E Johnston Drilling Co Ltd Ottawa Ont \$10,943, Norm Knap Construction Smiths Falls Ont \$13,130, Lalonde Valois Lamarre Valois and Associés Montreal Que \$11,975, Lee Fabrics-Interiors Dartmouth NS \$2,080, Louiseville Générale Entreprise Enrg Louiseville Que \$11,992, J J Mahoney Ottawa Ont \$34,395, McAllister Towing Ltd Montreal Que \$3,056, McGill University Montreal Que \$3,570, Metalizing Co of Toronto Ltd Toronto Ont \$2,148, Motorola Military and Aerospace Electronics Canada Willowdale Ont \$5,774, National Boring and Sounding Inc Montreal Que \$23,991, Office Overload Co Ltd Halifax NS \$13,014, Montreal Que \$2,080 and Ottawa Ont \$10,660, Pasquale Pellegrino Verdun Que \$2,715, Powerlite Devices Ltd Toronto Ont \$2,829, Rolls Royce (Canada) Ltd Montreal Que \$6,986, Simjac Marine Ltd Prescott Ont \$7,563, Stone Chance Ltd Scarborough Ont \$3,694, John Stubbs Quebec Que \$3,662, Toronto Electric Co Ltd Toronto Ont \$2,437, Pat Wools Construction Victoria BC \$21,600.

TRAINING AND EDUCATION SERVICES \$126,803—Bailey Meter Co Ltd Pointe Claire Que \$4,950, Berlitz School of Languages Ottawa Ont \$3,564, Canadian Westinghouse Co Ltd Ottawa Ont \$9,400, Multi Amp Corporation Cranford NJ USA \$2,600, Sogreah Grenoble France \$3,310, University of Alberta Edmonton Alta \$2,116, Westinghouse Canada Ltd Ottawa Ont \$6,750.

MISCELLANEOUS \$3,688.

CANADIAN SURFACE TRANSPORTATION ADMINISTRATION

LEGAL SERVICES—\$18,442—Ivan R Feltham QC Toronto Ont \$18,442.

STENOGRAPHIC SERVICES—\$8,125—Personnel Pool Ottawa Ont \$6,490.

TECHNICAL PERSONNEL SERVICES—\$787,425—Acres Western Ltd Vancouver BC \$10,822, ADGA Ltd Ottawa Ont \$3,145, Archer Consulting Ltd Pointe Claire Que \$100,804, R Barton Ottawa Ont \$3,340, F W Black Ottawa Ont \$6,650, Dr David Brown Ottawa Ont \$10,110, Canadian Design Service Co Ltd Ottawa Ont \$9,717, Canadian Institute of Guided Ground Transport, Queen's University Kingston Ont \$29,500, Canadian Standards Association Rexdale Ont \$14,611, D W William Carr and Associates Ottawa Ont \$17,525, H J Darling Ottawa Ont \$3,700, Cowl Industries Limited Toronto Ont \$19,631, École Polytechnique Montreal Que \$18,960, Foundation of Canada Engineering Toronto Ont \$46,372, German and Milne Montreal Que \$5,000, Dr W R Ghent Kingston Ont \$3,189, Hovey & Associates Ltd Ottawa Ont \$9,996, Industrial Research Institute University of Windsor Windsor Ont \$8,333, Thos F James Montreal Que \$6,495, Russell Lake Fortune Nfld \$20,299, J R Laurence Hull Que \$3,874, McGill University Montreal Que \$20,850, Government of Canada—Department of National Defence (Logistics) Ottawa Ont \$11,393, Parmpaul Singh Ottawa Ont \$2,779, Stanley Associates Engineering Inc Edmonton Alta \$39,600, Steiniger and Wiik Oslo Norway \$3,320, SWR Consultants Ltd Don Mills Ont \$23,814, Trimac Limited Calgary Alta \$50,000,

TRANSPORT—Continued

University of Alberta Edmonton Alta \$6,500, University of New Brunswick Fredericton NB \$18,480, University of Toronto Toronto Ont \$18,500, Peter Whitaric Ottawa Ont \$2,233.

AIR SERVICES PROGRAM

ACCOUNTING SERVICES \$8,064.

AERIAL SURVEYS \$14,458—Aero Photo Inc Quebec Que \$5,079, General Photometric Services Ltd Ottawa Ont \$8,748.

ARCHITECTURAL SERVICES \$116,833—Armour Engineering Consultants Ltd Dorval Que \$5,697, Arsenault Garneau & Associates Montreal Que \$7,698, Canning & Shortall Ltd St John's Nfld \$5,386, A Distler Consulting Engineer Montreal Que \$2,523, Papineau/Gervin-Lajoie, Leblanc Edwards Architectures Montreal Que \$53,145, Parent Moranville Architectes Baie Comeau Que \$12,212, Tremblay Heroux & Associés Shawinigan Que \$5,006.

BUILDING CLEANING SERVICES \$1,642,955—A-1 Building & Window Maintenance Ltd Prince George BC \$22,045, Acme Window Cleaner Kingston Ont \$2,270, Adelaide Maintenance Ltd Toronto Ont \$2,058, Allied Aviation Service Company of Newfoundland Ltd Gander Nfld \$60,000, Allied Building Services (1962) Ltd Winnipeg Man \$64,303, Allied Maintenance Services Ltd Halifax NS \$83,851, The Ambassador Building Maintenance Ltd Windsor Ont \$9,500, Arnold's Janitor Service Prince Rupert BC \$6,688, Best Cleaners & Contractors Ltd Vancouver BC \$55,964, Building Services Ltd Saint John NB \$16,224, E Campbell Heating The Pas Man \$8,238, Capital Window Cleaners (1964) Ltd Fredericton NB \$22,872, Chateau Maintenance Reg'd Chateaugay Que \$3,195, Cleanol Services Downsview Ont \$2,222, Consolidated Building Maintenance Co Toronto Ont \$2,123, Consolidated Maintenance Services Ltd Toronto Ont \$24,943, Culligan Janitor Service St Jacobs Ont \$4,320, Custodial Supply Co Saskatoon Sask \$19,387, Drew's Janitor Service & Window Cleaners Ltd Edmonton Alta \$89,920, Dustbane Enterprises Ltd Ottawa Ont \$81,857, For-Net Inc Quebec Que \$3,470, Eber J Hall Co Ltd Toronto Ont \$5,881, Société d'Entretien Impar Ltee Giffard Que \$18,111, Keystone Bldg Cleaners & Cleaning Supplies Brandon Man \$8,880, King's Interior Cleaning & Janitorial Services Thunder Bay Ont \$23,040, Kingsway Building Maintenance Delta BC \$2,275, Knights Maintenance Hepworth Ont \$2,898, M D Maintenance Enrg Longueuil Que \$3,873, Gordon A MacEachern Ltd Toronto Ont \$25,385, Modern Building Cleaning Calgary Alta \$108,348, Ottawa Ont \$41,214, Regina Sask \$4,590, Sudbury Ont \$10,608, Vancouver BC \$20,568 and Windsor Ont \$19,492, Monarch Building Cleaning Service Vancouver BC \$2,865, Moncton Janitor Services Ltd Moncton NB \$26,651, Montcalm Maintenance Service Ltd Montreal Que \$4,249, Ned-Win Janitor Services Hay River NWT \$13,731, Niagara District Airport Commission St Catharines Ont \$2,250, Oxford Leaseholds Co Ltd Edmonton Alta \$15,110, H A Perigord Co Ltd Sudbury Ont \$23,532, Perry Maintenance Services Ltd Wabush Nfld \$3,970, R Robison Cleaning Services Ltd Charlottetown PEI \$8,774, S and H Enterprises Maple Ridge BC \$5,390, Corporation Sanibec (Bas St Laurent) Rimouski Que \$10,800, Corporation Sanbec (Quebec) Ste Foy Que \$4,312, Sanitary Cleaners Limited St John's Nfld \$12,336, Scandinavian Building Maintenance Ltd North Vancouver BC \$215,891, Superior Building Maintenance (Terrace) Terrace BC \$2,792, Terrace Janitor & Maintenance Service Terrace BC \$7,557, 3 D Services Limited Prince Rupert BC \$3,125, The Tower Co (1961) Ltd Montreal Que \$142,090.

COMPLIANCE TESTING BY CONTRACT \$3,847.

COMPUTER AND DATA PROCESSING SERVICES \$172,308—Alphatext Systems Limited Ottawa \$4,471, Com-Logics Limited Downs-

view Ont \$5,081, Com-Share (Canada) Ltd Rexdale Ont \$2,757, Operations Research Industries (ORI) Ltd Silver Spring Maryland USA \$5,000.

ENGINEERING CONSULTING SERVICES \$193,646—Alpha Design & Draft Inc Montreal Que \$10,271, Armour Engineering Consultants Ltd Ottawa Ont \$5,521, Arsenault Garneau & Associates Montreal Que \$7,149, Canadian Wire and Cable Co Ltd Toronto Ont \$2,477, M M Dillon Ltd Toronto Ont \$14,318, Electrodesign Ltd Lasalle Que \$3,282, Frost Lindsay and Associates Montreal Que \$7,289, Adga Limited Ottawa Ont \$25,819, Gagnon & Archambault Montreal Que \$23,954, Gendron & Lefebvre Laval Que \$8,665, Goodkey Weedmark & Associates Ltd Ottawa Ont \$4,493, I T T Communications Guelph Ont \$2,637, Keith, Sage and Hamlin Don Mills Ont \$25,302, Lemay-Leclerc Architects Verdun Que \$5,142, James F MacLaren Ltd Toronto Ont \$2,052, Marshall, Mackin Monaghan Don Mills Ont \$11,702, Ian Martin Associates Ltd Toronto Ont \$2,456, John H Ross and Associates Ltd Toronto Ont \$3,373, Tremblay, Heroux and Associes Shawinigan Que \$16,677, G S Turcotte & Associes Ltd Sept-Îles Que \$4,682, Underwood McLellan & Associates Ltd Mississauga Ont \$3,588, Warnock Hersey International Limited Montreal Que \$2,258.

HOSPITALITY \$8,280.

LAUNDRY, DRY CLEANING AND RELATED SERVICES \$21,447—Capital Commercial Laundry Ltd Vanier City Ont \$2,393, Chateau Cleaners & Launderers Inc Chateaugay Que \$3,594, G S D Carpet Maintenance Verdun Que \$3,250.

LEGAL SERVICES \$9,442.

MANAGEMENT CONSULTING SERVICES AND CONTRACT RESEARCH \$165,880—Stevenson Raines Barrett Hutton Seton & Partners Calgary Alta \$40,276.

MEALS AND LODGINGS AT GANDER Nfld \$85,160—Terra Nova Hotels Gander Nfld \$85,160.

MEDICAL SERVICES \$12,860.

MESSING AND FOOD SERVICES \$253,294—Government of Canada—Department of Public Works Winnipeg Man \$7,200, Government of Northwest Territories Frobisher Bay NWT \$9,072, Province of Quebec—Department of Natural Resources Quebec Que \$3,036, Ritchie Mechanical Contractors (1963) Ltd Don Mills Ont \$2,160, Versafood Services Limited Toronto Ont \$224,220.

MESSING AND FOOD SERVICES RECOVERED \$31,951.

METEOROLOGICAL SERVICES IN SUPPORT OF AIR TRANSPORTATION \$14,644,000—Government of Canada—Department of Environment Ottawa Ont \$14,644,000.

OPERATION AND MAINTENANCE OF AIRPORTS, TERMINALS, STATIONS AND FACILITIES BY CONTRACT \$2,432,023—Air Canada Winnipeg Man \$27,710, Bedard Girard Ottawa Ont \$81,202, Canadian Marconi Co Montreal Que \$70,087, Eastern Provincial Airways (1963) Ltd Gander Nfld \$103,179, Government of Canada—Department of National Defence Lac Langis Que \$14,575, Quebecar Dorval Que \$27,190, Shiretown Construction Ltd Fredericton NB \$7,446, Smith Airways Ltd Swift Current Sask \$22,500, Standish Brothers Registered Cookshore Que \$5,350, Tower Foundation Joint Venture Montreal Que \$925,365, Towerlite Contractors Toronto Ont \$3,378, Vancouver Soaring Association Vancouver BC \$4,331, Wel-Don Electric Limited Timmins Ont \$3,783.

PROTECTION SERVICES \$940,363—Canadian Corps of Commissioners Ottawa Ont \$300,871, Government of Canada—Royal Canadian Mounted Police Ottawa Ont \$636,819.

TRANSPORT—Concluded

REPRODUCING AND PRINTING SERVICES \$14,053—Government of Canada—Canadian Government Printing Bureau Ottawa Ont \$14,053.

SCIENTIFIC SERVICES \$4,160.

SNOW REMOVAL BY CONTRACT \$251,279—Bradley Air Services Ltd Carp Ont \$2,241, Collaghan Contracting Ltd Moncton NB \$7,814, D Hoban Trucking Ltd Richmond BC \$57,375, Lakeview General Maintenance Ltd Calgary Alta \$3,269, Leduc Excavation Limitée St Laurent Que \$13,362, Pelan Construction Ltée Hauterive Que \$69,166, Quebec Labrador Construction Inc Sept Iles Que \$5,500, Southern Construction Ltd Trepassay Nfld \$7,000.

STENOGRAPHIC SERVICES \$33,711—DOT Personnel Services Toronto Ont \$2,723, Employers Overload Co Toronto Ont \$6,127.

STORAGE AND WHAREHOUSING SERVICES \$5,752—C A Fraser Ltd Weston Ont \$2,597.

TECHNICAL MISCELLANEOUS SERVICES \$807,589—H Aass Aero Engineering Ltd Ottawa Ont \$5,111, ADI Limited Fredericton NB \$20,300, Adga Ltd Ottawa Ont \$9,879, Air Terminal Transport Ltd Malton Ont \$51,464, Alexson's Upholstering Toronto Ont \$5,065, Alpha Design & Draft Inc Montreal Que \$12,572, Aviation Planning Services Ltd Montreal Que \$27,669, The Boeing Company Seattle Wash USA \$19,670, Cameo Girl Weston Ont \$5,721, Canadawide Parking Services Ltd Winnipeg Man \$15,700, Carson Construction Ltd Vancouver BC \$2,265, Central Mortgage and Housing Corporation Ottawa Ont \$2,078, Datagen of Canada Ltd Hull Que \$8,500, Desitron Company Ltd Mississauga Ont \$2,088, R Dixon Speas Associates of Canada Ltd Montreal Que \$2,846, Ducharme Deon & Associates Inc Montreal Que \$6,237, Ernst & Ernst Montreal Que \$80,904, Fedor Inc Montreal Que \$4,200, Fleet Manufacturing Ltd Fort Erie Ont \$12,593, Government of Canada—Department of Energy, Mines and Resources Ottawa Ont \$2,457, Justice Ottawa Ont \$2,122, National Defence Ottawa Ont \$2,640, National Health and Welfare Ottawa Ont \$16,526, Public Works Ottawa Ont \$84,429 and Supply and Services Ottawa Ont \$24,461, Honeywell Limited Willowdale Ont \$11,630, W T Hoy Ottawa Ont \$3,600, Indesco Limited Toronto Ont \$2,709, Johnson Controls Ltd Toronto Ont \$13,966, E C Kendall Burnaby BC \$3,600, Kent-Cambridge Ltd Willowdale Ont \$2,828, N D Lea & Associates Ltd Ottawa Ont \$54,051, Ian Martin Associates Limited Toronto Ont \$10,734, McGraw Edison of Canada Ltd Scarborough Ont \$4,200, Modern Technical Services Ltd Pointe Claire Que \$2,387, Montreal Engineering Company Ltd Montreal Que \$15,943, National Caterers Ltd Vancouver BC \$3,400, National Research Council of Canada Ottawa Ont \$10,366, Office Overload Co Ltd Ottawa Ont \$9,089, Operations Research Industries (ORI) Ltd Ottawa Ont \$59,952, Otis Elevator Co Ltd Hamilton Ont \$7,730, Parkin Searle Wilbee Rowland Don Mills Ont \$45,453, Personnel Pool Ottawa Ont \$39,904, Province of Nova Scotia—Department of Highways Halifax NS \$4,057, Standish Brothers Reg'd Cookshire Que \$5,000, Sudo's Refrigeration & Air Condition Ltd Cranbrook Ont \$2,155, Sunshine Landscaping & Sodding Thunder Bay Ont \$10,399, Sure-Kill Prest Control Co Ltd Islington Ont \$6,496, Terra Surveys Limited Ottawa Ont \$6,776, Travel Care Montreal Que \$8,845, Union Gas Co of Canada Ltd London Ont \$13,437, White River Air Services Ltd White River Ont \$2,000.

TRAINING AND EDUCATIONAL SERVICES \$349,655—Air Canada Winnipeg Man \$3,623, Atlantic Summer School Halifax NS \$3,000, Banff School of Advanced Management Banff Alta \$5,025, The Berlitz School of Languages Edmonton Alta \$5,120, and Vancouver BC \$9,571, Board of School Trustees—School District No 27 Williams Lake BC \$4,481, School District No. 50

Queen Charlotte BC \$3,538, and School District No. 85 Port Hardy BC \$21,608, R J Cunningham Aylmer Que \$4,800, Digital Methods Ltd Ottawa Ont \$74,972, Federal Aviation Administration Oklahoma City Oklahoma USA \$7,399, Flight Safety Inc Flushing NY USA \$34,270, Interdepartmental Committee for Management Development—Pacific Vancouver BC \$2,720, Northern Alberta Institute of Technology Edmonton Alta \$2,400, Province of Manitoba—Department of Youth & Education Winnipeg Man \$3,174, Government of Canada—Public Services Commission Ottawa Ont \$66,256.

MISCELLANEOUS \$1,289.

Canadian Transport Commission

Payments by services with individual payments of \$2,000 or over were:

COMPUTER PROGRAMMING SERVICES \$348,692—Canadian Wheat Board Winnipeg Man \$15,000, Government of Canada—Department of Industry Trade and Commerce Ottawa Ont \$3,462, Department of Supply and Services \$21,676 and Ministry of Transport Ottawa Ont \$269,176, Systems Dimensions Ltd Ottawa Ont \$37,082.

CONSULTING SERVICES \$320,018—Archer Consulting Ltd Pointe Claire Que \$70,547, Canadian British Consultants Ltd Halifax N S \$60,529, C R Englund Pleasantville N Y USA \$4,800, D P Floyd Aurora Ont \$15,030, Foundation of Canada Engineering Corp Ltd Toronto Ont \$3,183, Z Haritos Ottawa Ont \$4,193, Hedlin Menzies & Associates Ltd Toronto Ont \$6,277, Industrial Research Institute of the University of Windsor Windsor Ont \$8,733, D W Ironfield Ottawa Ont \$2,525, Market Facts of Canada Toronto Ont \$4,800, E B McDougall Ottawa Ont \$4,400, T Moore Lucerne Que \$5,175, George G Sharpe Inc New York N Y USA \$4,167, R J Shepp Ottawa Ont \$26,125, R M Soberman Toronto Ont \$9,900, Sorès Inc Montreal Que \$12,338, K W Studnicki-Gizbert Toronto Ont \$9,480, Swan Wooster Engineering Co Vancouver B C \$13,402, Systems Research Group Inc Toronto Ont \$28,256, University of Toronto Toronto Ont \$13,675.

DRAFTING SERVICES \$3,500—Canadian Design Service Co Montreal Que \$3,500.

HEALTH SERVICES \$2,474—Government of Canada—Department of National Health and Welfare Ottawa Ont \$2,474.

LEGAL SERVICES \$5,020—J E Wells Alberton P E I \$3,400.

PHOTOGRAPHIC SERVICES \$7,283—Government of Canada—Public Archives of Canada Ottawa Ont \$6,726.

PROTECTION SERVICES \$33,283—Canadian Corps of Commissioners Ottawa Ont \$33,283.

REPORTING SERVICES \$14,274—Allwest Reporting Ltd Vancouver B C \$6,520, Nethercut & Co Ltd Toronto Ont \$7,753.

MISCELLANEOUS \$13,392.

TREASURY BOARD

Payments by services with individual payments of \$2,000 or over were:

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

MANAGEMENT CONSULTING AND CONTRACT RESEARCH \$314,649—C R Barnes Ottawa Ont \$6,751, S Beaty Ottawa Ont \$9,961, K Bennett Waterloo Ont \$9,914, C Bergeron Ottawa Ont \$5,561,

TREASURY BOARD—Continued

G Bergeron Hull Que \$6,390, R M Bird Toronto Ont \$2,400, Government of Canada—Department of Supply and Services Ottawa Ont \$149,595, L Finsten Ottawa Ont \$11,988, C Gallagher Ottawa Ont \$5,005, L Germain Montreal Que \$3,000, P Gill Ottawa Ont \$10,395, C A Good Ottawa Ont \$2,070, W A Grey Toronto Ont \$3,125, M Hebert Ottawa Ont \$6,820, C Hutt Ottawa Ont \$4,600, H S Johnstone Ottawa Ont \$4,600, L Kelly Ottawa Ont \$3,200, G Langelier Ottawa Ont \$6,255, P Leblanc Ottawa Ont \$5,994, M Levesque Ottawa Ont \$8,540, R Marcotte Ottawa Ont \$2,070, J R Millar Toronto Ont \$2,646, K Patterson Ottawa Ont \$4,700, C Proulx Hull Que \$2,175, D O Sewell Kingston Ont \$7,726, I Shames Ottawa Ont \$7,375, F Vandenberg Lucerne Que \$4,224.

OTHER BUSINESS SERVICES \$681,942—Alphatext Systems Limited Ottawa Ont \$6,303, Bird Incorporated Quebec City Que \$16,292, Canadian General Electric Ottawa Ont \$2,909, Computer Services Bureau Ottawa Ont \$41,747, Dataline Systems Limited Toronto Ont \$2,510, Government of Canada—Department of Supply and Services Ottawa Ont \$30,632, IBM Canada Limited Don Mills Ont \$2,874, Kates Peat Marwick and Company Toronto Ont \$78,703, Mac's Management Philadelphia Pa USA \$6,500, Office Overload Co Ltd Ottawa Ont \$5,662, Personnel Pool Ottawa Ont \$124,582, S D I Associates Limited Toronto Ont \$55,468, Softwarehouse Limited Ottawa Ont \$47,120, Miss Stacey's Temporary Office Services Ottawa Ont \$4,800, Stevenson and Kellogg Limited Toronto Ont \$4,560, Systems Dimensions Limited Ottawa Ont \$238,017.

TRAINING AND EDUCATIONAL SERVICES \$52,876—Government of Canada—Public Service Commission Ottawa Ont \$52,876.

OTHER SERVICES \$894,798—Central Mortgage and Housing Corporation Ottawa Ont \$2,229, Government of Canada—Department of Finance Ottawa Ont \$868,180, MacDonald Currie and Company Ottawa Ont \$16,680.

National Research Council of Canada

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$69,000—Government of Canada—Department of Supply and Services Ottawa Ont \$69,000.

BUILDING CLEANING SERVICES \$277,700—Campbell's Caretaking Saskatoon Sask \$9,267, Diamond Window Cleaners Ottawa Ont \$2,083, Empire Maintenance Products Montreal Que \$203,732, Jet Janitor Services Stephenville Nfld \$25,931, Modern Building Cleaning Ottawa Ont \$33,804.

CATERING SERVICES \$141,243—B and B Cafeterias Ltd Ottawa Ont \$6,887, Crawley and McCracken Co Ltd Montreal Que \$40,629, Government of Canada—Department of Public Works—rations and quarters Fort Churchill Man \$85,925.

CONSULTING SERVICES \$270,687—Alphatext Systems Ltd Ottawa Ont \$8,978, J R Amyot Ottawa Ont \$9,350, Barringer Research Ltd Rexdale Ont \$11,373, Biosciences Information Services Philadelphia Pa USA \$3,876, Canadian Film Institute Ottawa Ont \$4,500, Canadian Industries Ltd Montreal Que \$5,625, Carleton University Ottawa Ont \$4,320, D G Cerigo Toronto Ont \$13,115, W H Cook Ottawa Ont \$13,093, Wilfrid Eggleston Ottawa Ont \$2,950, Engineering Index Inc New York N Y USA \$6,860, Herner and Co Washington D C USA \$7,234, Institute of Scientific Information Philadelphia Pa USA \$31,626, S Iyengar Ottawa Ont \$2,555, W J Karmey Toronto Ont \$9,850, Laval University Quebec Que \$8,370, Noranda Mines Ltd Toronto Ont \$11,571, Ontario Research Foundation Sheridan Park Ont \$3,398.

J G Paquet Quebec Que \$2,226, D W Peter Ottawa Ont \$4,172, D Prandle Ottawa Ont \$2,625, C Romero-Sierra Ottawa Ont \$2,871, Scientific Literature Philadelphia Pa USA \$7,506, D Sinhuber Ottawa Ont \$4,951, L Vagianos Halifax N S \$8,558, A H Vroom Hudson Que \$20,475.

COUNCIL MEMBERS \$29,546. For further details see Section 33.

DATA PROCESSING SERVICES \$40,399—Computer Sciences Canada Ltd Calgary Alta \$2,265, Consolidated Computer Services Ltd Halifax N S \$2,665, I B M Canada Ltd Toronto Ont \$11,130, Ottawa Key punch Services Ottawa Ont \$2,137, Queens University Kingston Ont \$14,836, Texas Medical Centre Inc Houston Texas USA \$2,933.

ENGINEERING SERVICES \$846,566—Arctic Recoveries Fort Churchill Man \$5,875, J A Baldry Saskatoon Sask \$3,792, Central Mortgage and Housing Corp Ottawa Ont \$5,500, Datacap Ltd Ottawa Ont \$4,280, F H Gammond Ottawa Ont \$2,229, Hurdman Bros Ltd Ottawa Ont \$3,473, I B M Canada Ltd Toronto Ont \$6,318, Manitoba Hydro Winnipeg Man \$3,921, Midwest Drilling Ltd Winnipeg Man \$3,035, D A J Millar Ottawa Ont \$3,430, Office Overload Co Ltd Ottawa Ont \$6,784, Orr Unsworth Ltd Ottawa Ont \$6,035, Pan American World Airways Inc Fort Churchill Man \$764,134, D J Smith Montreal Que \$2,165, Standard Electric (Toronto) Ltd Toronto Ont \$4,915, H M Sylvestre Pembroke Ont \$3,962, G H Wagner Columbia Missouri USA \$5,600, John G Weiss Co Ltd Montreal Que \$3,893.

HEALTH SERVICES \$46,687—Government of Canada—Department of National Health and Welfare Ottawa Ont \$46,286.

PHOTOGRAPHIC SERVICES \$69,977—Dominion Wide Photographs Ltd Ottawa Ont \$3,241, Government of Canada—National Film Board Montreal Que \$50,237 and Canadian Government Photo Centre Ottawa Ont \$4,720, Graphic Films Ltd Ottawa Ont \$8,530.

PROTECTION SERVICES \$385,520—Canadian Corps of Commissioners Ottawa Ont \$376,862, British Columbia Corps of Commissioners Vancouver B C \$5,116, Gordon Smith Halifax N S \$2,700.

PUBLICATION BINDING SERVICES \$15,776—Canadian Press Clipping Service Toronto Ont \$3,375, Dominion Bookbinding Ottawa Ont \$3,092, Smith Irwin and Conley Smiths Falls Ont \$7,367.

RESEARCH CONTRACTS \$621,625—Acadia University Wolfville N S \$26,208, Canadian Film Institute Ottawa Ont \$35,000, Dalhousie University Halifax N S \$4,454, Laval University Quebec Que \$9,830, L'École Polytechnique Montreal Que \$9,000, University of Montreal Montreal Que \$93,969, Queens University Kingston Ont \$39,223, University of Saskatchewan Saskatoon Sask \$24,441; contracts entered into with the Research Councils of the following provinces for certain functions performed for the Technical Information Services of the National Research Council—Alberta \$67,000, British Columbia \$66,000, New Brunswick \$51,500, Nova Scotia \$65,000, Ontario \$67,500, Saskatchewan \$62,500.

SANITARY SERVICES \$16,264—United Cleanrite Tailors Ottawa Ont \$9,284.

TRAINING EDUCATIONAL SERVICES \$35,854—J Feral Hull Que \$3,294, Government of Canada—Public Service Commission Ottawa Ont \$8,640, I B M Canada Ltd Toronto Ont \$3,553.

TRANSCRIBING SERVICES \$162,851—British Columbia Research Vancouver B C \$6,375, Canadian Office Services Ltd Ottawa Ont \$2,409, Canadian Standards Association Rexdale Ont \$14,000, City of Montreal Montreal Que \$5,000, Government of Canada—Department of Environment Ottawa Ont \$4,510, Department of External Affairs Ottawa Ont \$22,270 and Department of Transport Ottawa Ont \$6,975, Laval University Quebec Que \$4,833,

TREASURY BOARD—Concluded

Manpower Services Ltd Ottawa Ont \$28,241, McGill University Montreal Que \$20,616, Office Overload Co Ltd Ottawa Ont \$3,977, Queens University Kingston Ont \$4,937, Regents of the University of California Berkeley Calif USA \$7,367, Simon Fraser University Burnaby B C \$8,348, University of British Columbia Vancouver B C \$15,132, University of Montreal Montreal Que \$2,317, B Westlay Ottawa Ont \$3,454.

TRANSLATING SERVICES \$25,573—D P Loshak Ottawa Ont \$3,161, A Popp Ottawa Ont \$3,737, J C Richer Montreal Que \$4,500.

POSTDOCTORATE FELLOWSHIPS \$702,680—Payment of National Research Council laboratories fellowships valued at \$6,000 for both married and single fellows and \$7,200 for a married fellow (male) with child or children were paid from this allotment on a monthly basis.

MISCELLANEOUS \$112,119.

URBAN AFFAIRS AND HOUSING

Payments by services with individual payments of \$2,000 or over:

Ministry

OFFICE SERVICES \$10,510—Miss Stacey Ottawa Ont \$766, Canadian Office Services Ottawa Ont \$208, Office Overload Co Ltd Ottawa Ont \$4,498, TAS Personnel Pool Ottawa Ont \$3,907, Bilingual Personnel Hull Que \$1,132.

MISCELLANEOUS SERVICES \$609,582—M Barcelo Ottawa Ont \$4,488, H Baum Ottawa Ont \$2,464, H Baxter Ottawa Ont \$4,015, L Bellam Ottawa Ont \$3,291, A Bernholtz Inc Ottawa Ont \$14,584, S Boissonneault Ottawa Ont \$5,000, A Brennan Ottawa Ont \$4,850, D Cameron Ottawa Ont \$10,896, Canadair Ltd Montreal Que \$5,000, Central Mortgage and Housing Corporation Ottawa Ont \$128,020, A Charbonneau Montreal Que \$6,386, M Chevalier Montréal Que \$17,775, A Cloutier Hull Que \$2,470, C Cotterell Ottawa Ont \$3,455, R Crowley Ottawa Ont \$12,667, R Daoud Montréal Que \$19,621, J Décarie Montréal Que \$2,100, A Edwards Ottawa Ont \$3,328, K Evans Ottawa Ont \$2,624, S Fosburg Ottawa Ont \$2,500, J Hartwick Ottawa Ont \$9,694, P Hartwick Ottawa Ont \$2,536, A Harpes Ottawa Ont \$4,167, D Hawkes Ottawa Ont \$3,786, Heinrich Aviation Consultants Montréal Que \$2,500, K Izumi Régina Sask \$17,333, G Karczewski Ottawa Ont \$7,955, P Keilhofer Ottawa Ont \$2,100, H N Kitchen Ottawa Ont \$2,000, V Lambert Ottawa Ont \$3,150, W T Lane Vancouver B C \$10,000, J J Lemieux Ottawa Ont \$11,417, K Liang Ottawa Ont \$22,333, M Lincourt Ottawa Ont \$12,350, L Lithwick Ottawa Ont \$3,709, I Lithwick Ottawa Ont \$11,583, N H Lithwick Ottawa Ont \$5,000, W Michelson Ottawa Ont \$16,154, P Milojevic Ottawa Ont \$12,167, P Mondor Ottawa Ont \$4,667, B Morel Ottawa Ont \$7,292, Orba Information Ltd Montréal Que \$4,914, V Owen Ottawa Ont \$4,545, J Parlour Ottawa Ont \$7,245, H Parnass & Co Montréal Que \$12,400, D Pattison Ottawa Ont \$2,796, P Pergler Ottawa Ont \$17,500, M Rabot Ottawa Ont \$4,089, M Ray Ottawa Ont \$3,000, E Roberts Ottawa Ont \$5,546, S Sallows Ottawa Ont \$3,367, S Shatzow Ottawa Ont \$12,667, J Shannon Ottawa Ont \$11,542, I Silver Ottawa Ont \$19,792, A Singer Ottawa Ont \$4,613, H Swain Ottawa Ont \$16,922, D Taylor Ottawa Ont \$10,667, J Taylor Ottawa Ont \$3,032, C Tower Ottawa Ont \$18,207, M Ulrich Ottawa Ont \$14,250, M Vlad Ottawa Ont \$5,065.

VETERANS AFFAIRS

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ASSOCIATION MEMBERSHIPS \$281.

BOOKS OF REMEMBRANCE \$10,915.

DATA PROCESSING SERVICES \$47,709.

HOSPITALITY \$4,668.

LEGAL SERVICES \$470.

MANAGEMENT CONSULTANTS SERVICES \$8,568—Management Concepts Ltd Scarborough Ont \$5,393.

PHOTOGRAPHY SERVICES \$4,065.

PRINTING SERVICES \$48,317—Government of Canada—Canadian Government Printing Bureau Hull Que \$42,466.

PROTECTION SERVICES \$35,253—Canadian Corps of Commissioners Ottawa Ont \$35,253.

REAL ESTATE SERVICES \$1,500.

STAFF COURSES \$17,061.

TECHNICAL SERVICES—S Armstrong Ottawa Ont \$3,339, Y Diceman Ottawa Ont \$6,277.

MISCELLANEOUS PAYMENTS—Alphatext Systems Ltd Ottawa Ont \$11,392, Com/Art Studio Ottawa Ont \$6,899, John Doherty and Co Ltd Ottawa Ont \$7,449, John Evans Photography Ltd Ottawa Ont \$3,200, Government of Canada—Department of National Health and Welfare Ottawa Ont \$14,253.

WELFARE SERVICES PROGRAM

GUIDES SERVICES (VIMY MEMORIAL) \$6,239.

HOSPITALITY \$70.

LEGAL SERVICES \$414.

MISCELLANEOUS SERVICES \$58.

PRINTING SERVICES \$13,691.

PROTECTION SERVICES \$10,305—Canadian Corps of Commissioners Ottawa Ont \$10,305.

REAL ESTATE SERVICES \$1,893.

REGISTRY AND LAND OFFICE FEES \$154.

STAFF COURSES \$9,402.

BUREAU OF PENSIONS ADVOCATES PROGRAM

LEGAL SERVICES \$747.

MEDICAL SERVICES \$242.

PRINTING SERVICES \$2,447.

REAL ESTATE SERVICES \$4,500.

STAFF COURSES \$510.

PENSIONS PROGRAM

LAUNDRY CHARGES \$560.

MEDICAL SERVICES \$262,262—Government of Canada—Department of Veterans Affairs, Treatment Services Program Ottawa Ont \$252,389.

VETERANS AFFAIRS—Continued

PRINTING SERVICES \$14,221—Government of Canada—Canadian Government Printing Bureau Hull Que \$10,273.

PROTECTION SERVICES \$605.

STAFF COURSES \$1,800.

WITNESS FEES \$916.

TREATMENT SERVICES PROGRAM

Fees of \$2,000 or over to medical specialists and general practitioners for part-time services in departmental institutions and clinics were:

J R Albert Montreal Que \$2,400, W Batley Ottawa Ont \$3,352, M Beck Charlottetown P E I \$3,840, D C Bentley Montreal Que \$3,178, G B Bigelow Victoria B C \$8,445, T A Blair Vancouver B C \$4,666, D H Bowden Winnipeg Man \$3,900, R P Boyd Calgary Alta \$3,600, C Y Brown Victoria B C \$2,494, G C Caldbick Ottawa Ont \$3,900, H E Carter Victoria B C \$30,266, L Chan Montreal Que \$2,784, L R P Cote Montreal Que \$3,307, P H Courtenay Victoria B C \$4,122, J V Coyle St John's Nfld \$3,200, H J Cronhelm Victoria B C \$2,969, P K Das Victoria B C \$5,052, D DeJong Montreal Que \$3,600, R D Drysdale Charlottetown P E I \$3,307, J D Duffin Calgary Alta \$4,500, F Finlayson Montreal Que \$3,000, D G Florendine Calgary Alta \$5,839, S Z Friedman Montreal Que \$2,100, P A Galbraith Winnipeg Man \$4,320, J E Givson Kingston Ont \$8,400, N B Girardin Winnipeg Man \$3,960, C L Gosse Halifax N S \$2,400, H G Grieve Victoria B C \$4,843, G W Halpenny Westmount Que \$15,750, R Henderson Montreal Que \$3,000, G F Homer Victoria B C \$7,469, W R House Halifax N S \$4,200, W A John Calgary Alta \$6,969, J R Kearns Hamilton Ont \$3,299, S G Kenning Victoria B C \$3,992, S P Kenning Victoria B C \$3,368, J M Kilgour Winnipeg Man \$6,000, R Lantier Montreal Que \$7,800, D LaRochelle Montreal Que \$3,500, J W Leblond Regina Sask \$10,824, M Levant Calgary Alta \$10,762, I Levy Hamilton Ont \$2,095, W F Lingard Montreal Que \$4,800, I R MacDonald Toronto Ont \$2,400, J T MacDougall Winnipeg Man \$4,800, J G MacLennan Hamilton Ont \$2,210, A H MacMillan Hamilton Ont \$3,593, C Marcotte Montreal Que \$4,800, W Mason-Couper Westmount Que \$7,200, J S McGillivray Regina Sask \$10,116, T B McLean Victoria B C \$2,444, S Mirsky Ottawa Ont \$1,200, J E Newell Calgary Alta \$2,250, J A Noble Halifax N S \$2,806, H A Peacock Hamilton Ont \$4,910, J C Pelletier Montreal Que \$5,200, M Perena Victoria B C \$2,067, J S Polson Montreal Que \$5,400, J J Porter Calgary Alta \$6,618, R C Pronger Victoria B C \$7,579, J K Purves Halifax N S \$2,676, M Putnam Charlottetown P E I \$3,831, P L Rentiers Edmonton Alta \$2,304, H R Ross Sydney N S \$2,400, W Rosser Ottawa Ont \$3,448, E S Saad Montreal Que \$3,307, J G Samis Ottawa Ont \$5,280, Shaughnessy Veterans' Medical Services Vancouver B C \$277,161, J Sinclair Victoria B C \$11,530, Sloan Dickey Norton Greig Chetwynd & Gough Vancouver B C \$108,590, R C Smith Victoria B C \$2,485, J G Stapleton Hamilton Ont \$6,538, A Stewart Victoria B C \$2,512, N R Stewart Victoria B C \$4,000, K R Thornton Victoria B C \$6,319, W M Toone Victoria B C \$9,868, D Townsend Montreal Que \$2,800, L S Tsai Victoria B C \$2,305, P A Turgeon Montreal Que \$3,600, University Anaesthetic Services Halifax N S \$12,650, University of Alberta Calgary Alta \$22,500, F W Vaughan Victoria B C \$3,658, J Warkentin Calgary Alta \$2,250, J D Warren Victoria B C \$6,561, W C Watt Calgary Alta \$10,928, C C Wells Toronto Ont \$7,258, J C Wickett Ottawa Ont \$2,000, J P Wyatt Winnipeg Man \$6,000, S A Yaffe Hamilton Ont \$5,113, M Yates Victoria B C \$5,500, G Young Winnipeg Man \$3,000.

ACCOUNTING SERVICES \$254.

AMBULANCE AND TAXI SERVICES OF \$2,000 OR OVER WERE—Garden City Ambulance Victoria B C \$2,340, Intercity Transport

Winnipeg Man \$2,372, Moore (Associated) Winnipeg Man \$11,037, S & W Bus Service Winnipeg Man \$4,656, Smith Ambulance Edmonton Alta \$6,156, J Albert Walker Halifax N S \$4,685, Yellow Cab Edmonton Alta \$3,993.

ASSOCIATION MEMBERSHIP FEES \$18,506.

CANADIAN RED CROSS ARTS AND CRAFTS \$253,890.

CEMETERY CHARGES \$182,065—Earle Elliott Funeral Home Toronto Ont \$3,530, Forest Lawn Cemetery-Mortuary Co Vancouver B C \$11,508, Last Post Fund Inc Pointe Claire Que \$6,533, Mount Pleasant Cemetery (London) Inc London Ont \$2,261, Notre Dame Cemetery Ottawa Ont \$3,762, Washington & Johnston Ltd Toronto Ont \$3,886, Woodland Cemetery London Ont \$2,175.

CONSULTANT FEES OF \$2,000 OR OVER WERE—Canadian Design Service Ste Anne de Bellevue Que \$2,444, Lorrain Gérin-Lajoie Ste Anne de Bellevue Que \$8,437, Mercer Mercer Vancouver B C \$13,220, St Jacques Mongenais Blankstein Russell Winnipeg Man \$90,418.

CONTRACTED BUILDING CLEANING AND SNOW REMOVAL \$37,444—Adelaide Maintenance Ltd London Ont \$4,476, University of Alberta Edmonton Alta \$22,576.

DATA PROCESSING SERVICES \$1,470.

DENTAL SERVICES \$553,529—C B Allaby Moncton N B \$4,473, A J Ballard Stephenville Nfld \$2,436, G E Burgman Niagara Falls Ont \$2,762, F D Charman Bridgetown N S \$2,072, D G Cumberland Red Deer Alta \$3,570, L I Duffy Charlottetown P E I \$3,315, B Duguay Caraque N B \$4,919, J R Fraser Chester N S \$2,484, J E Hardy Amherst N S \$2,872, G M Hewitt Gander Nfld \$3,904, W R Howanice Prince Rupert B C \$2,784, R Hutchinson Corner Brook Nfld \$2,195, R Janes Gander Nfld \$3,884, L L Lachance Newcastle N B \$3,120, E J Leger Bathurst N B \$2,036, J I Lesik Windsor Ont \$4,304, K Lindsay Vancouver B C \$2,237, K A MacEachern Charlottetown P E I \$2,170, W S MacIntyre Montague P E I \$2,174, W B MacKeigan Sydney Mines N S \$2,201, B Manning Lumsden Nfld \$2,994, D P A Nimchuk Burnaby B C \$2,031, P C Outhouse Digby N S \$2,159, M C Parks St Catharines Ont \$3,722, G M Pinault Campbellton N B \$2,188, E J Robichaud Richibucto N B \$2,489, T H Rumball Peace River Alta \$2,477, P Simon Glace Bay N S \$3,675.

ENGINEERING SERVICES \$2,161.

FOOD SERVICES \$177,763—Aberhart Memorial Sanatorium Edmonton Alta \$175,719.

FUNERAL CHARGES \$725,984—A S Bardal Winnipeg Man \$9,437, Barrett Funeral Home St John's Nfld \$5,005, Bell Funeral Home Vancouver B C \$3,530, Bishop's Funeral Home Fredericton N B \$2,685, N W Brenan & Sons Ltd Saint John N B \$4,544, Burnaby Funeral Directors (1947) Ltd Burnaby B C \$2,433, Calvin Funeral Home Ltd Saint John N B \$7,285, Carnell Funeral Home St John's Nfld \$4,224, W J Caul St John's Nfld \$4,270, Chapel Hill Funeral Parlour Ltd White Rock B C \$2,121, Chapel Lawn Winnipeg Man \$2,485, Chaplin's Funeral Chapel Victoria B C \$2,160, P Coutu Funeral Parlours Winnipeg Man \$2,350, Crope Funeral Home Winnipeg Man \$3,329, Cy-Foster-Gooder Funeral Services Calgary Alta \$4,035, A Dallaire Salon Funeraires Montreal Que \$2,880, Davidson's Funeral & Ambulance Services Ltd Newcastle N B \$2,585, Desjardins Winnipeg Man \$2,446, Dodsworth & Brown Funeral Home Hamilton Ont \$2,226, Earl Elliott Funeral Home Toronto Ont \$8,844, Evans Funeral Service London Ont \$2,880, Feiterly & Sons Funeral Directors Montreal Que \$2,480, First Memorial Services Ltd Vancouver B C \$4,052, Fitzpatrick's Funeral Services Ltd Saint John N B \$5,861, Forest Lawn Cemetery Mortuary Burnaby B C \$2,986,

VETERANS AFFAIRS—Continued

Giffen-Mack Chapel Toronto Ont \$3,050, Glenhaven Memorial Chapel Ltd Vancouver B C \$6,240, Hamilton Mortuary Ltd Vancouver B C \$6,172, Harron Bros Ltd Vancouver B C \$8,558, Hayward's Funeral Chapel Victoria B C \$3,240, Henderson's Funeral Homes Ltd Chilliwack B C \$2,344, Hirst Funeral Chapel Duncan B C \$2,330, Hulse and Playfair Funeral Directors Ottawa Ont \$4,846, Jacques Funeral Home Calgary Alta \$5,760, R S Kane Ltd Willowdale Ont \$2,645, Kaye Funeral Home Ltd Peterborough Ont \$2,058, Kearney Funeral Directors Vancouver B C \$2,335, Kerr's Funeral Home Winnipeg Man \$5,140, Lamin Funeral Home Smiths Falls Ont \$2,143, Clark Leatherdale Winnipeg Man \$3,489, Leyden's Funeral Home Calgary Alta \$4,680, George E Logan & Sons Funeral Home Ltd London Ont \$2,520, F Lynett Ltd Toronto Ont \$2,160, C MacGillivray & Sons Funerals Verdun Que \$3,550, MacLeod's Funeral Chapel Ltd Kamloops B C \$2,972, James A McAdam Ltd Fredericton N B \$2,275, McCall Brothers Victoria B C \$5,183, McDougall & Brown Ltd Toronto Ont \$3,404, McEvoy Shields Funeral Directors Ottawa Ont \$4,749, McInnis & Holloway Ltd Calgary Alta \$3,960, V J McGillivray New Waterford N S \$2,160, Mordue Bros Winnipeg Man \$2,948, Needham Funeral Services Ltd London Ont \$3,473, Murray & Newbiggins Funeral Home Toronto Ont \$2,803, Penticton Funeral Chapel Ltd Penticton B C \$2,717, Racine Robert and Gauthier Funeral Directors Ottawa Ont \$4,874, James Reid Funeral Director Kingston Ont \$2,188, Richmond Funeral Home (1964) Ltd Richmond B C \$2,493, Rooney Funeral Home Inc Charlottetown P E I \$2,520, Rosar-Morrison Funeral Home Toronto Ont \$3,393, Roselawn Funeral Directors Vancouver B C \$2,197, Royal Oak Funeral Chapel Burnaby B C \$3,845, Russell Funeral Home Stephenville Nfld \$2,150, Sands Mortuary Victoria B C \$5,254, Sargent & Son Thunder Bay Ont \$2,036, Simmons & McBride Ltd Vancouver B C \$2,337, Stephens Funeral Home Ltd Timmins Ont \$2,002, Surrey Funeral Home Ltd Surrey B C \$2,419, Taylor Funeral Home Sutton Ont \$2,392, The Garden Chapel Calgary Alta \$2,520, The Ingram Funeral Home Ltd Toronto Ont \$2,544, J J Thomson Winnipeg Man \$3,051, Thomson & Irving Victoria B C \$3,600, Trull Funeral Home Toronto Ont \$4,693, Turner & Porter Funeral Home Ltd Toronto Ont \$2,287, Tuttle Bros Ltd Moncton N B \$2,105, L G Wallace Funeral Home Hamilton Ont \$2,092, Ward Funeral Home Ltd Weston Ont \$2,446, Washington & Johnston Ltd Toronto Ont \$8,335, Westwood Chapel of the Flowers Nanaimo B C \$2,249.

GRAVE MARKERS \$155,600—B C Monumental Works Vancouver B C \$13,840, Bronze Memorials Ltd Burnaby B C \$3,810, Chesley Memorial Works Chesley Ont \$13,190, W T Dauphinee Ltd Shelburne N S \$9,734, Geard Cut Stone London Ont \$13,043, Hamilton Monument Co Hamilton Ont \$3,065, Holy Cross Cemetery Thornhill Ont \$5,214, J S Coughlan Sons Halifax N S \$12,920, Kenny's Marble Works St John's Nfld \$8,880, L J Peters & Co Charlottetown P E I \$2,390, La Cie De Granit Scottstown Montreal Que \$2,298, Lakehead Monuments Thunder Bay Ont \$11,030, MacLean Granite (1966) Ltd Red Deer Alta \$4,599, Martel & Son Vanleek Hill Ont \$9,660, Pine Hill Cemetery Scarborough Ont \$4,980, Regina Monumental Regina Sask \$5,656, Sterling Memorials Edmonton Alta \$2,604, Thake Monuments and Vaults Westport Ont \$13,532.

HOSPITALITY \$127.

INSTRUCTORS FEES \$10,502.

LAUNDRY CHARGES \$580,789—University of Alberta Edmonton Alta \$19,797, National Defence Medical Centre Ottawa Ont \$17,874, Nelsons Laundries Ltd Victoria B C \$3,751, Shaughnessy Hospital Vancouver B C \$89,409, United Cleaners Ottawa Ont \$5,680, Wendy's Reliable Ltd Halifax N S \$182,303, Whitehill Laundry Winnipeg Man \$115,865.

LEGAL SERVICES \$6,311.

MANAGEMENT CONSULTANT FEES \$11,245.

MEDICAL SERVICES \$798,248—A Aguayo Montreal Que \$3,425, D E Aikenhead London Ont \$2,075, J T Allard Richibucto N B \$3,379, Anaesthesia Association London Ont \$9,244, Anesthesiastes Association Hospital Reine Marie Montreal Que \$125,574, Associated Radiologists Saint John N B \$7,545, W H Bailey London Ont \$3,425, J L Beckstead Winnipeg Man \$5,955, R P Beliveau Meteghan N S \$2,000, J B Bewick Saint John N B \$3,817, D C Bondy London Ont \$4,623, K J Bonner Saint John N B \$3,593, I T Borda London Ont \$2,459, W H Burnett London Ont \$6,892, S M Busby London Ont \$7,228, W J M Cameron London Ont \$6,594, J C Campbell Calgary Alta \$3,112, W G Chipperfield Calgary Alta \$4,317, A M Clark Pubnico N S \$2,210, G A Clark London Ont \$4,149, L R Coke Winnipeg Man \$5,973, J L Colas Lameque N B \$3,501, W K Coulter London Ont \$8,722, C A Dintino Sydney N S \$2,093, M M Drummond Toronto Ont \$2,972, P Dubravick Montreal Que \$8,998, G E Edwards Calgary Alta \$5,886, N J England London Ont \$6,948, J F Fallantyne London Ont \$3,257, R W Fanjoy Saint John N B \$3,866, J A Finley Saint John N B \$2,203, E M Found Charlottetown P E I \$3,198, H R Gallie Calgary Alta \$3,985, J S Gardner Calgary Alta \$7,281, J D Gauthier Shippegan N B \$2,932, H E Good Haliburton N B \$6,064, W S Gow Peterborough Ont \$2,158, R A Gregory Saint John N B \$2,318, S P Handa Saint John N B \$13,968, M Harth London Ont \$6,840, G E Hobbs London Ont \$3,594, D J Holdcroft Havelock Ont \$2,205, Irving Clinic Kamloops B C \$3,582, N Jaatoul London Ont \$6,745, M E James Saskatoon Sask \$7,630, D W B Johnston London Ont \$19,496, P C Joshi Saint John N B \$8,258, G W A Keddy Saint John N B \$5,198, A C Kelly Saint John N B \$2,463, F W Kenney Rexton N B \$3,039, R W Kimber London Ont \$4,022, R G Konzelman Selkirk Man \$2,088, A Koval Kingston Ont \$2,826, B E Krysztofiak London Ont \$3,832, J B Lantz Charlottetown P E I \$4,091, J Letts Calgary Alta \$2,141, J A Lewis London Ont \$19,175, J L Loudon London Ont \$3,442, F E Lundy Calgary Alta \$11,115, D A MacLennan Campbellton N B \$2,831, A A MacLeod Bonshaw P E I \$2,534, E E MacRae London Ont \$4,824, P A F Marrin Kingston Ont \$2,075, P V Master Dubuque Iowa USA \$9,927, J S McFetridge Calgary Alta \$6,029, J A McLachlin St Thomas Ont \$2,427, M C McPhee Calgary Alta \$2,066, A J Mehta Winnipeg Man \$5,000, L R Morse Saint John N B \$3,850, J Nerette Tracadie N B \$7,319, G J O'Brien St John's Nfld \$2,756, D T H Paine North Bay Ont \$3,301, H A Pickard London Ont \$10,649, M I Polowin Saint John N B \$2,063, R E Pow Calgary Alta \$16,066, I C Price London Ont \$11,762, J Purres London Ont \$4,302, O Retzer Calgary Alta \$6,967, W M Rigal Edmonton Alta \$3,723, R Robertson Vancouver B C \$3,366, H R Ross Sydney N S \$4,357, O Rostrup & G Cameron Edmonton Alta \$4,154, J A Scott Magog Que \$2,161, M B Selter Calgary Alta \$13,671, D L Semeika Winnipeg Man \$2,729, A E Shapter St John's Nfld \$2,285, T N Siller Montreal Que \$9,961, S Silver Saint John N B \$6,236, B J Sproule Edmonton Alta \$2,865, J N Stasiuk Portage La Prairie Man \$2,058, W D Stewart Calgary Alta \$7,086, H G Stratton London Ont \$2,142, R F Taylor Edmonton Alta \$3,057, The Burris Clinic Kamloops B C \$3,776, J C Theriault Saint John N B \$3,467, C A Thompson London Ont \$2,550, J H Toogood London Ont \$4,895, R G Townsend Montreal Que \$5,176, M A Wittick Burks Falls Ont \$2,770, W S Woolner Calgary Alta \$6,035, A M Wright Montreal Que \$2,230, R J Young Peterborough Ont \$3,610.

OPTOMETRISTS SERVICES of \$2,000 or over were: American Optical Co Edmonton Alta \$5,100, Imperial Optical Co Ltd Hamilton Ont \$3,877, Imperial Optical Co Ltd London Ont \$6,218, Martin Menke Ottawa Ont \$10,424, CLA North Winnipeg Man \$3,677, D H Radford Kingston Ont \$6,247.

PHOTOGRAPHY SERVICES \$1,191.

VETERANS AFFAIRS—Continued

PRINTING SERVICES \$71,539.

PROSTHETIC SERVICES \$710,205—Government of Canada—Department of Health and Welfare Ottawa Ont \$710,205.

PROTECTION SERVICES \$854,183—Canadian Corps of Commissioners Ottawa Ont \$851,679.

REAL ESTATE SERVICES \$17,431.

SPECIAL DUTY NURSES \$157,861—L Ahier Montreal Que \$6,140, E Appleby Montreal Que \$5,910, M Buysman Montreal Que \$2,250, E Chabot Montreal Que \$5,455, A M Clayton Vancouver B C \$2,508, M Cruickshank Vancouver B C \$2,643, A Davis London Ont \$3,541, C Duhamel Montreal Que \$3,915, P D Harris London Ont \$4,701, J MacLeod Richmond B C \$2,256, M Owens North Vancouver B C \$2,676, G Perreault Montreal Que \$7,645, B Regan London Ont \$2,548, I Schnarr London Ont \$2,225, M Thomas Montreal Que \$3,305, P Walker Montreal Que \$2,280.

OUTSIDE HOSPITAL SERVICES \$8,944,450—Abbotsford General Hospital Abbotsford B C \$4,154, Aberdeen Hospital New Glasgow N S \$2,901, Ajax Pickering General Hospital Ajax Ont \$7,533, Alberta Hospital Edmonton Alta \$54,006, Alberta Hospital Ponoka Alta \$29,178, All Saints Hospital Springhill N S \$3,164, Alberta Hospital Rosehaven Camrose Alta \$2,928, B C Cancer Institute Vancouver B C \$10,806, Battleford Union Hospital North Battleford Sask \$4,640, Belleville General Hospital Belleville Ont \$21,545, Blanchard Fraser Memorial Hospital Bathurst N B \$3,689, Charlottetown Hospital Charlottetown P E I \$12,100, Chedoke General Children's Hospital Hamilton Ont \$28,184, Chemainus General Hospital Chemainus B C \$2,930, Chilliwack General Hospital Chilliwack B C \$4,392, Clarion Nursing Home Hamilton Ont \$5,946, Clarke Institute of Psychiatry Toronto Ont \$3,574, Clifton Villa Niagara Falls Ont \$4,010, Cobourg District General Hospital Cobourg Ont \$6,353, Colchester Hospital Truro N S \$6,014, Cowichan District Hospital Duncan B C \$2,882, Cranbrook & District Hospital Cranbrook B C \$11,096, Department of Health and Welfare Province of N B Fredericton N B \$5,909, Department of Public Health Regina Sask \$35,277, Digby General Digby N S \$3,530, Downtown Convalescent Centre Hamilton Ont \$6,797, Eastern Shore Memorial Sheet Harbour N S \$3,790, G L Dumont Hospital Moncton N B \$2,992, G R Baker Memorial Hospital Quesnel B C \$2,443, General Hospital Corporation St John's Nfld \$570,252, General & Marine Hospital Collingwood Ont \$3,428, Glace Bay General Glace Bay N S \$4,049, Grand Falls General Hospital Grand Falls N B \$2,886, Haldimand War Memorial Hospital Dunnville Ont \$2,237, Hamilton General Hospital Hamilton Ont \$13,904, Hospital for Mental & Nervous Diseases St John's Nfld \$20,266, Hotel Dieu Hospital Cornwall Ont \$4,113, Hotel Dieu Hospital Kingston Ont \$29,689, Hotel Dieu Hospital Chatham N B \$6,506, Hotel Dieu St Joseph Edmundston N B \$4,521, John Noble Home Brantford Ont \$3,805, Kelowna General Hospital Kelowna B C \$28,830, Kimberley & District Hospital Kimberley B C \$7,949, Kings County Memorial Hospital Sussex N B \$3,165, Kings County Hospital Waterville N S \$7,061, Kingston General Hospital Kingston Ont \$43,770, Kootenay Lake General Hospital Nelson B C \$3,013, Lady Minto Hospital Ganges B C \$3,372, Langley Memorial Hospital Murrayville B C \$4,817, Linhaven St Catharines Ont \$4,077, Lions Gate Hospital North Vancouver B C \$10,165, Maple Ridge Hospital Maple Ridge B C \$9,054, Memorial Hospital

Bowmanville Ont \$12,808, Mills Memorial Hospital Terrace B C \$2,514, Miramichi Hospital Newcastle N B \$2,923, Moncton Hospital Moncton N B \$11,182, Moose Jaw Union Hospital Moose Jaw Sask \$5,092, Nanaimo Regional Hospital Nanaimo B C \$5,660, National Defence Medical Centre Ottawa Ont \$1,034,233, Niagara Peninsula Sanatorium St Catharines Ont \$27,359, North Bay Civic Hospital North Bay Ont \$6,948, North Bay Psychiatric Hospital North Bay Ont \$2,562, North York General Hospital Willowdale Ont \$5,972, Nova Scotia Hospital Dartmouth N S \$11,237, Nova Scotia Sanatorium Kentville N S \$46,470, Ongwanada Hospital Kingston Ont \$7,015, Oshawa General Hospital Oshawa Ont \$5,247, Ottawa Civic Hospital Ottawa Ont \$4,571, Ottawa General Hospital Ottawa Ont \$7,246, Owen Sound General & Marine Hospital Owen Sound Ont \$2,123, Peace Arch District Hospital White Rock B C \$5,754, Pearson Hospital Polio Unit Vancouver B C \$9,487, Penticton Hospital Penticton B C \$10,482, Point Edward Hospital Sydney N S \$15,253, Port Colborne General Hospital Port Colborne Ont \$2,869, Port Dover Nursing Home Port Dover Ont \$3,206, Prince County Hospital Summerside P E I \$2,973, Prince Edward Island Hospital Charlottetown P E I \$19,356, Prince George Regional Hospital Prince George B C \$5,630, Prince Rupert Regional Hospital Prince Rupert B C \$3,577, Providence Hospital Moose Jaw Sask \$7,684, Provincial Hospital Campbellton N B \$11,843, Provincial Hospital Saint John N B \$9,199, Provincial Sanatorium Charlottetown P E I \$6,014, Queen Victoria Hospital Revelstoke B C \$3,030, Regina General Hospital Regina Sask \$57,090, Regina Grey Nun Hospital Regina Sask \$7,529, Riverside Hospital Charlottetown P E I \$19,666, Riverview Hospital Essondale B C \$185,302, Ross Memorial Hospital Lindsay Ont \$2,986, Royal Columbian Hospital New Westminster B C \$12,844, Royal Inland Hospital Kamloops B C \$25,682, Royal Jubilee Hospital Victoria B C \$6,509, Royal Ottawa Hospital Ottawa Ont \$8,046, Saint Elizabeth Hospital North Sydney N S \$2,820, Saint John General Hospital Saint John N B \$12,370, Saint Joseph's Hospital Glace Bay N S \$18,329, Saint Martha's Hospital Antigonish N S \$6,574, Saskatchewan Hospital Weyburn Sask \$28,311, Saskatoon City Hospital Saskatoon Sask \$3,938, Shuswap Lake General Hospital Salmon Arm B C \$2,147, Skeenaview Hospital Terrace B C \$14,082, Smiths Falls Public Hospital Smiths Falls Ont \$7,426, Soldiers Memorial Hospital Campbellton N B \$6,605, South Muskoka Memorial Hospital Bracebridge Ont \$2,166, South Saskatchewan Hospital Regina Sask \$267,849, St Catharines General Hospital St Catharines Ont \$5,457, St George Nursing Home Hamilton Ont \$4,208, St Joseph's Hospital Victoria B C \$3,967, St Joseph's Hospital Brantford Ont \$4,136, St Joseph's Hospital Hamilton Ont \$14,122, St Joseph's Hospital Toronto Ont \$7,333, St Joseph Sanatorium St Basile N B \$3,359, St Joseph's General Hospital Dawson Creek B C \$2,574, St Mary's Hospital Timmins Ont \$2,335, St Mary's Hospital Sechelt B C \$3,452, St Mary's Hospital New Westminster B C \$2,240, St Michael's Hospital Toronto Ont \$9,868, St Paul's Hospital Vancouver B C \$9,793, St Rita's Hospital Sydney N S \$7,093, St Vincent's Hospital Vancouver B C \$2,849, Summerland General Hospital Summerland B C \$2,509, Sunnybrook Hospital Toronto Ont \$3,224,565, Sunnybrook Hospital U of T Clinic Toronto Ont \$112,291, Surrey Memorial Hospital North Surrey B C \$9,255, Sydney City Hospital Sydney N S \$5,026, Provincial T B Unit Willow & Pearson Vancouver B C \$30,521, The General Hospital Sault Ste Marie Ont \$9,583, The Mississauga Hospital Mississauga Ont \$2,581, The Riverdale Hospital Toronto Ont \$12,732, The Wellesley Hospital Toronto Ont \$16,529, Toronto East General & Orthopaedic Hospital Toronto Ont \$2,387, Toronto Western Hospital Toronto Ont \$3,066, Toronto General Hospital Toronto Ont \$12,247, Trail Regional Hospital Trail B C \$8,528, Trenton Memorial Hospital Trenton Ont \$3,559, Unger's Nursing Home Hamilton Ont \$3,556, University of Alberta Hospital

VETERANS AFFAIRS—Continued

Edmonton Alta \$223,416, University Hospital Saskatoon Sask \$119,594, Valleyview Hospital Essondale B C \$19,655, Vancouver General Hospital Vancouver B C \$19,655, Vernon Jubilee Hospital Vernon B C \$6,872, Victoria Public Hospital Fredericton N B \$10,568, Victoria General Hospital Halifax N S \$53,948, Western Hospital Edmonton P E I \$2,927, Yarmouth Regional Hospital Yarmouth N S \$2,062, Yorkton Union Hospital Yorkton Sask \$4,696.

PHARMACISTS \$3,854,153—A R Mann Ltd Duncan B C \$2,894, Acadia Drug Mart Moncton N B \$2,271, Acadia Drugs Ltd Moncton N B \$3,157, Aikenhead Drug Store Renfrew Ont \$4,041, Alberton Pharmacy Alberton P E I \$2,407, Allan's Pharmacy St Catharines Ont \$3,153, Anderson United Pharmacy Abbotsford B C \$2,826, Angus MacDonald Rexall Drug Port Coquitlam B C \$2,334, Arnald Pharmacy Ltd Paris Ont \$2,901, Arrowsmith Pharmacy Parksville B C \$3,139, Atkinson's Pharmacy Hamilton Ont \$4,608, Avery Carr Pharmacy Ltd Creston B C \$2,877, Avon Rexall Drugs Regina Sask \$2,469, Avondale Drugs Avondale Nfld \$2,604, Baker Drugs Ltd Vancouver B C \$2,520, Balkwill Big V Pharmacy Windsor Ont \$2,476, Bay Roberts Drugs Bay Roberts Nfld \$7,149, Ben's Pharmacy Stephenville Nfld \$3,101, Birtle Pharmacy Birtle Man \$2,328, Boates Pharmacy Summerside P E I \$2,644, Botwood Pharmacy Botwood Nfld \$2,383, Bourke Drug Stores Thunder Bay Ont \$8,341, Bowlin's Drugs Grand Falls N B \$2,060, Brandow Pharmacy Langley B C \$3,390, Broadway Pharmacy Winnipeg Man \$2,763, Brookfield Drugs St John's Nfld \$2,504, Brown Drug Store Ltd Brandon Man \$3,453, Bryson Big V Pharmacy Windsor Ont \$3,476, Buctouche Pharmacy Ltd Buctouche N B \$4,099, Bujold's Pharmacy Ltd Campbellton N B \$3,840, Burin Pharmacy Burin P B Nfld \$4,096, Burke Pharmacy St John's Nfld \$2,976, Burn's Pharmacy St Thomas Ont \$3,859, C M Dickinson & Sons Ltd Newcastle N B \$12,272, Capital Drugs St John's Nfld \$2,679, Caswell Hill Pharmacy Saskatoon Sask \$3,954, Central Pharmacy Ltd Woodstock N B \$2,353, Central Pharmacy Nanaimo B C \$3,240, Central Drug Stores Nanaimo B C \$2,875, Chase Drugs Ltd Chase B C \$2,102, City Drug Charlottetown P E I \$2,149, City Pharmacy Corner Brook Nfld \$6,497, Clarendville Area Medical Centre Clarendville Nfld \$2,091, Clement Drug Store Brandon Man \$4,684, Clifford Pharmacy Co Ltd Dalhousie N B \$4,999, Clinic Pharmacy Fort Francis Ont \$2,154, Cochrane Drug Store Ltd Plaster Rock N B \$4,785, College Park Drugs Saskatoon Sask \$2,549, Colquhoun Drugs Thunder Bay Ont \$4,663, Corner Drug Co Ltd Moncton N B \$2,578, Corner Drug Store Sackville N B \$3,530, Cornwall Drugs St John's Nfld \$7,452, Cornwell's Drug Shellbrook Sask \$2,643, Cowell Pharmacy Brantford Ont \$2,244, Crawford's Drug Store St Stephen N B \$2,523, Cumberland Pharmacy Cumberland B C \$3,039, Cunningham Drugs Ltd Vancouver B C \$14,980, Curling Drug Store Curling Nfld \$2,992, Curry's Drug Store Brockville Ont \$3,526, D Williams Druggist Clarke Beach Nfld \$2,506, Davis Rexall Drugs Nipawin Sask \$2,950, DeLong's Pharmacy Southampton Ont \$2,614, Department of Health St John's Nfld \$12,060, Devon Drug Co Ltd Fredericton N B \$5,271, Dewar's Pasqua Drugs Regina Sask \$3,235, Dieppe Pharmacy Ltd Dieppe N B \$2,076, Dryden Pharmacy 1964 Dryden Ont \$3,843, Du Lac Pharmacy Ste Rose Man \$3,143, Dunk The Druggist Fort Qu'Appelle Sask \$3,725, Dunlops Pharmacy Goderich Ont \$2,043, Dunn Pharmacy St John's Nfld \$12,661, Dycks Drugs Ltd Kelowna B C \$4,292, Dymond Drugs Ltd Brantford Ont \$6,584, E Clinton Brown Saint John N B \$2,028, Eastend Drug Store Eastend Sask \$3,035, Edwards Drug Store St John's Nfld \$3,091, Elizabeth Drugs St John's Nfld \$5,563, Enman Drug Co Summerside P E I \$2,632, Ferros Pharmacy Ltd Woodstock N B \$7,787, Ford's Pharmacy Ltd Moncton N B \$8,611, Forest Pharmacy Forest Ont \$2,076, Friday Pharmacy Thunder Bay Ont \$2,393, Fullerton Drug Store Cornwall Ont

\$8,942, Ganges Pharmacy Ganges B C \$5,663, Gant's Prescription Pharmacy Kelowna B C \$3,653, Geen's Drug Store Belleville Ont \$2,922, George Young Druggist Bonavista B B Nfld \$3,231, Gordon Pharmacy Kincardine Ont \$2,976, Gorham's Drug Stores Campbellton N B \$5,076, Gorham's Drug Stores Dalhousie N B \$2,969, Grand Bank Pharmacy Grand Bank Nfld \$4,989, H & R Pharmacy Stratford Ont \$3,573, Harpers Medical Center Drug Nipawin Sask \$2,701, Henderson's Pharmacy Port Elgin N B \$3,155, Henderson Drug Store Campbellton N B \$9,823, Henderson's Pharmacy Sackville N B \$2,639, Hickey's Drug Store Chatham N B \$9,981, Hill East Drug Store Portage la Prairie Man \$2,156, Hill West Drug Store Portage la Prairie Man \$2,055, Hogan Pharmacy Sarnia Ont \$2,743, Hopson's Pharmacy Kemptville Ont \$2,241, Horsler's Drug Store Saint John West N B \$3,843, Hughes Drug Store Charlottetown P E I \$8,566, Huston's Rexall Drug Store Abbotsford B C \$2,586, Ingersoll Pharmacy Ingersoll Ont \$2,474, Isaac Pharmacy Ltd North Vancouver B C \$8,177, J Dominique Gauthier M D Shippegan N B \$12,023, J W Crooks Co Ltd Thunder Bay Ont \$11,302, James Inrig Ltd Picton Ont \$2,038, Johnson Pharmacy Keewatin Ont \$2,339, Johnson & Johnson Charlottetown P E I \$2,626, Jolly Drugs 1965 Ltd Regina Sask \$5,626, Kennedy Drug Co Ltd Nanaimo B C \$2,959, Kennedy's Pharmacy Niagara-on-the-Lake Ont \$2,331, Ken's Pharmacy Cornwall Ont \$5,939, Kent Drugs Ltd Richibucto N B \$6,023, Kipps Pharmacy 1 Kamloops B C \$2,729, Knights' Pharmacy Ltd Penticton B C \$5,210, Knowlan Drugs Vancouver B C \$2,889, Knowltons Drug Store Vancouver B C \$2,963, Kruse Drug Store Ltd Gibsons B C \$3,575, Kruse Drug Stores Sechelt B C \$4,803, Kuss United Pharmacy Surrey B C \$2,177, La Pharmacie Caraquet Caraquet N B \$5,130, Lacroix Drugs Tisdale Sask \$2,839, Ladysmith Drugs Ladysmith B C \$3,000, Lakeview Big V Pharmacy Windsor Ont \$2,693, Lambton Pharmacies Petrolia Ont \$2,000, Larters Pharmacy Montague P E I \$10,316, Larters Pharmacy Souris P E I \$5,317, Laughlin Drug Co Ltd Fredericton N B \$2,620, Lee's Pharmacy Vancouver B C \$2,753, Leonard Fysh Ltd Moose Jaw Sask \$4,482, Lewis Pharmacy Perth N B \$3,031, Lewisporte Drug Store Lewisporte Nfld \$3,046, Lock's Pharmacy Ltd Chilliwack B C \$7,846, Lord Supervalu Pharmacy Saint John N B \$2,169, Lords Pharmacy Charlottetown P E I \$2,418, Lough's Drug Store Brantford Ont \$2,448, M Connors Ltd St John's Nfld \$4,482, Mabon Drug Co Montague P E I \$5,263, MacDonald's Prescriptions Ltd Vancouver B C \$2,960, MacKenzie's Pharmacy Charlottetown P E I \$8,366, MacLaren Western Drugs White Rock B C \$2,436, MacTavish Pharmacy Dresden Ont \$2,079, Main Drug Store Vancouver B C \$2,086, Mann's Prescription Pharmacy Duncan B C \$2,581, Marrow's Pharmacy Melita Man \$3,490, McAfee's Drug Store Ltd Sussex N B \$4,631, McAuley's Pharmacy Ltd Hamilton Ont \$2,449, McCall Drugs Chatham Ont \$3,915, McGill & Orme Ltd Victoria B C \$3,456, McKee Pharmacy Guelph Ont \$2,080, McKenzie Pharmacy Warton Ont \$4,406, McMurdo Pharmacies St John's Nfld \$18,391, McShane & Shank Pharmacy Smiths Falls Ont \$2,217, Medical Arts Pharmacy Cornwall Ont \$6,920, Medical Arts Pharmacy Ltd Regina Sask \$3,508, Medical Pharmacy Prince Albert Sask \$6,147, Medical Pharmacy White Rock B C \$2,701, Medical Pharmacy Charlottetown P E I \$7,204, Medical Arts Pharmacy Moncton N B \$2,592, Meikleham McFadden Drugs Galt Ont \$2,286, Mission Pharmacy Ltd Mission B C \$4,456, Moffitt Pharmacy Ltd Regina Sask \$2,093, Morrow Falk Family Pharmacy White Rock B C \$3,064, Murray's Pharmacy Chatham Ont \$2,007, Nanaimo Pharmacy Ltd Nanaimo B C \$5,970, Nevers Pharmacy Ltd Hartland N B \$2,166, Newham & Slipp Woodstock N B \$10,637, Niagara Drugs St Catharines Ont \$3,713, Nolan Drugs Ltd Vernon B C \$5,525, O C Johnson & Son Perth N B \$4,242, O M MacInnis Drug Penticton B C \$4,886, O'Hanian's Pharmacy Hamilton Ont \$2,988, O'Leary Pharmacy O'Leary P E I \$3,416, Oliver Drug Store Oliver B C \$2,659, O'Mara Martin Drug Co St John's Nfld \$5,349, O'Sullivan's

VETERANS AFFAIRS—Continued

Pharmacy Ottawa Ont \$6,098, Owl Drug Co Ltd Vancouver B C \$11,739, P A Co'op Pharmacy Prince Albert Sask \$3,151, Parkdale Pharmacy Ltd St John's Nfld \$4,938, Parke & Parke Drugs Hamilton Ont \$2,287, Parson's Drug Store St John's Nfld \$7,077, Patterson's Schaller Drugs Galt Ont \$2,840, Paul Kelly Ltd Belleville Ont \$4,198, Pepper's Drug Store Bathurst N B \$2,181, Peter O'Mara The Druggist St John's Nfld \$2,613, Peterson's Drug Maple Ridge B C \$4,346, Pharmacy Northwest Drugs Edmonton Alta \$5,796, Pharmacie Pannetons Trois Rivieres Que \$3,745, Pinder's Drug Store Regina Sask \$2,121, Pinder's Drugs Saskatoon Sask \$4,384, Plaza Drugs Ltd Maple Ridge B C \$2,357, Ponds Big V Pharmacy Windsor Ont \$2,604, Potter & Shaw Ltd St Catharines Ont \$7,197, Prescription Saver Niagara Falls Ont \$2,067, Port Arthur Clinic Pharmacy Thunder Bay Ont \$8,628, Qualicum Pharmacy Qualicum B C \$4,238, Quinn's Prescription Pharmacy Swift Current Sask \$2,640, Ralph's Drugs Ltd Dundas Ont \$2,075, Raymond Breau Ltd Edmundston N B \$2,506, Ready's Drug Salmon Arm B C \$6,447, Reavie Pharmacy Russell Man \$2,466, Reddin Bros Pharmacy Charlottetown P E I \$5,661, Redding Pharmacy 1970 Ltd Saint John West N B \$6,863, Reid's Prescription Pharmacy Vancouver B C \$2,240, Reid's Western Drugs No. 1 White Rock B C \$3,728, Reid's Western Drugs No. 2 Surrey B C \$2,037, Robbin's Limited Saint John N B \$5,255, Robb's Pharmacy Hampton N B \$4,775, Ross Drug Clinic Fredericton N B \$4,706, Ross Drug Co Ltd Fredericton N B \$4,952, Roulston's Drug Store Simcoe Ont \$5,760, Rowan's Drugs Pembroke Ont \$2,336, Roy Brown Drugs Ltd Maple Ridge B C \$5,439, Ruddock's Pharmacy Swan River Man \$3,136, Rutland Pharmacy Ltd Rutland B C \$3,306, Ryan's Pharmacy Ltd Nackawic N B \$2,016, Ryan's Pharmacy St Catharines Ont \$2,121, Salisbury Pharmacy Ltd Salisbury N B \$2,546, Savage's Drug Store Fredericton N B \$4,659, Scales Drug Store Swan River Man \$2,391, Scott Drug Store Ltd Chatham N B \$12,843, Scott Town Western Drug Ltd Surrey B C \$2,051, Scott's Pharmacy 1966 Princeton B C \$2,940, Selicks Drugs Ltd Saint John N B \$4,539, Service Drug Store Moose Jaw Sask \$2,764, Sharp Drug Store Ltd Sussex N B \$7,314, Shogan's Drug Store Swift Current Sask \$2,006, Shoppers Drug Mart Saint John N B \$13,897, Shoppers Drug Mart Moncton N B \$5,291, Shoppers Drug Mart No. 249 Powell River B C \$2,120, Shoppers Drug Mart No. 203 Penticton B C \$2,049, Sidney Pharmacy Sidney B C \$3,931, Sills Drugs Napanee Ont \$4,574, Sinclair Pharmacy Stratford Ont \$2,096, Sinyard Pharmacy Ltd Harbour Grace C B Nfld \$4,702, Skyline Pharmacy Nanaimo B C \$2,503, Smith Drugs Ltd Bath N B \$4,783, Sparrow Drug Store Enderby B C \$2,959, Spencer's Ltd Moncton N B \$2,960, Spencer Dickie Drugs Quesnel B C \$2,208, Springdale Pharmacy Springdale Nfld \$2,790, St George Pharmacy Ltd St George N B \$7,765, Stead's Pharmacy Charlottetown P E I \$12,284, Stephen's Drug Store Saint John N B \$3,236, Stonewall Pharmacy Stonewall Man \$2,814, Stowe Pharmacy Ltd St John's Nfld \$2,698, Super Save Drug Mart Chilliwack B C \$2,101, Surette Drugs Ltd Moncton N B \$3,435, Surette Drugs Ltd Shediak N B \$2,748, Talbot Pharmacy Winnipeg Man \$2,211, Tamblyn Drugs Saint John N B \$2,694, Teasel's Drugs Pictou Ont \$3,383, Theatre Pharmacy St John's Nfld \$7,643, Thorburn Drug Stores Niagara Falls Ont \$2,618, Trail Drug Co Ltd Trail B C \$2,873, Trans Canada Drug Co St John's Nfld \$2,292, Trecartin Drug Store Saint John West N B \$2,425, Turks Pharmacy Ltd Penticton B C \$2,997, University Pharmacy Saskatoon Sask \$3,514, Valentino Drugs Minto N B \$6,139, Veniot Pharmacy Ltd Bathurst N B \$5,361, Vernon Drugs Ltd Vernon B C \$2,803, Victoria Pharmacy Ltd Grand Falls N B \$2,654, W J Gagne Drugs Fort Francis Ont \$2,838, W L Mulvihill Pharmacy Pembroke Ont \$3,479, Wabana Drugs Ltd Bell Island Nfld \$2,572, Waites Pharmacy Summerside P E I \$8,811, Wasson's Pharmacy Saint John N B \$19,997, Waterson's

Pharmacy St Stephen N B \$5,277, Welsford Drug Store Saint John N B \$7,293, West Coast Dispensary Ltd Corner Brook Nfld \$2,533, Westbank Pharmacy Westbank B C \$2,171, Westminster Pharmacy New Westminster B C \$3,135, White's Pharmacy Ltd Newcastle N B \$9,127, Whitfield Drugs Souris Man \$3,821, Williamson Drugs Swan River Man \$3,240, Winfield Pharmacy Medical Laboratory Winfield B C \$4,099, Winslow Pharmacy Ltd Windsor Nfld \$2,670, Woodland's Drug Store Nanaimo B C \$3,593, Woodward's Stores (Drugs) Ltd Kamloops B C \$2,295, Woolworth Pharmacy St John's Nfld \$3,814, Wright's Drugs Pictou Ont \$3,258, Wright's Pharmacy Moosomin Sask \$2,212, Wright's Pharmacy Whitewood Sask \$3,192, Young Pharmacy West Bay Nfld \$2,394, Your Pharmacy Ltd Moncton N B \$3,018, Yurek Pharmacy St Thomas Ont \$3,907.

SPECIALISTS ENGAGED IN RESEARCH: A Brabant Montreal Que \$3,260, S Lamb Montreal Que \$4,443, J Lella Montreal Que \$3,214.

STAFF COURSES \$32,421.

STEAM HEAT SERVICES \$52,836—University of Alberta Edmonton Alta \$6,024, Royal Jubilee Hospital Victoria B C \$39,028.

UNIVERSITY STAFF CONSULTANTS \$44,329—Dalhousie University Halifax N S \$12,136, University Internal Medicine Clinic Dalhousie University Halifax N S \$4,400.

MISCELLANEOUS PAYMENTS of \$2,000 or over were: J Barnard Cleanup Services Victoria B C \$2,352, K R Beattie Laboratory Hamilton Ont \$4,204, Donald H Bowes Hamilton Ont \$2,897, Commercial Refuse Ltd Halifax N S \$5,580, Dover Corporation (Canada Ltd) Toronto Ont \$12,268, Eastern Professional Radiological Services Halifax N S \$72,619, Shaw Laboratories Toronto Ont \$12,160, J Sylvestre & Associates Montreal Que \$54,996, Town and Country Garbage Removal Montreal Que \$2,668.

VETERANS' LAND ADMINISTRATION PROGRAM

DATA PROCESSING SERVICES \$230,561—Government of Canada Department of Supply and Services Data Processing Branch Ottawa Ont \$230,561.

FEES AND EXPENSES Regional Advisory Committees and Provincial Advisory Boards, \$3,748.

HOSPITALITY \$58.

LEGAL FEES \$312,646—Beechie & Kerr London Ont \$10,532, Black & Black Kingston Ont \$3,945, Cameron & Ord Belleville Ont \$5,754, Casey White & Steinkraus Kitchener Ont \$2,670, L C Clarke Windsor Ont \$2,292, G M Dent Ottawa Ont \$9,097, F R Dore St Catharines Ont \$2,307, G Dumont Campbellton N B \$2,238, R F Ferguson Sydney River N S \$2,760, T J K Gillis Sydney N S \$3,929, R Girouard Isle Perrot Que \$2,844, J J Golden Harrow Ont \$2,548, Gordon & Lillico Peterborough Ont \$4,965, P G Gorman Saint John N B \$5,685, D C Hughes Fredericton N B \$6,411, K J Kenney Bridgewater N S \$3,048, Kerr & Kerr Chatham Ont \$2,787, Kitz Matheson Green & MacIsaac Halifax N S \$3,119, F A Large Charlottetown P E I \$9,728, W R Lawrence Windsor N S \$2,100, A LeBlanc Port Hawkesbury N S \$3,349, Lewis Aylward Crosbie Day & Sparks St John's Nfld \$2,540, P B Lordon Chatham N B \$2,713, J D MacCullum Saint John N B \$11,899, N R MacLeod Summerside P E I \$5,067, P B Maddox Woodstock N B \$2,996, G R Matheson Halifax N S \$2,522, Matthews & Matthews Niagara Falls Ont \$2,844, McCullough & Hart Cobourg Ont \$6,114, McKay McKay

VETERANS AFFAIRS—Concluded

& Vedova St Thomas Ont \$4,559, A D Nichols Truro N S \$4,250, Nicol O'Connor & Kealey Ottawa Ont \$10,144, J D Orlando Bridgetown N S \$4,119, B A Owen Barrie Ont \$5,980, K E W Roddam Pictou N S \$5,826, Sheppard & Sheppard Simcoe Ont \$2,451, Sugg & Reid Bracebridge Ont \$2,752, Telford & VanWyck Owen Sound Ont \$2,924, C F Whelly Saint John N B \$5,275, Wilson Graham Palmer & Bumstead Barrie Ont \$3,505.

MISCELLANEOUS LEGAL COSTS \$7,913.

PHOTOGRAPHY SERVICES \$3,903.

PRINTING SERVICES \$19,397.

PROVINCIAL LAND REPORTS \$140.

REAL ESTATE SERVICES \$250.

REGISTRY AND LAND OFFICE FEES \$15,098.

STAFF COURSES \$9,087.

SECTION 31

1971-72

PUBLIC ACCOUNTS

Construction and Acquisition of Land, Buildings and Equipment; and Machinery and Equipment (Including Firm Price Contracts)

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AGRICULTURE

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS, AND EQUIPMENT

Location, Contractor and Project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
RESEARCH PROGRAM	\$		\$	\$	\$
<i>Prince Edward Island</i>					
Charlottetown					
*Williams, Murphy and MacLeod Ltd					
**Addition to laboratory building, Quebec.....	1,414,000	1971-72	200,000	280,912	280,912
Lennoxville					
*William-Atto Construction Ltd					
Extension to office-laboratory building.....	648,752	1971-72	648,752	648,752	648,752
St. Jean					
Omer Brault					
Construction of greenhouse and addition to headerhouse.....	132,312	1971-72	132,312	125,843	125,843
PRODUCTION AND MARKETING PROGRAM					
<i>Newfoundland</i>					
Port aux Basques					
*Seaboard Construction Company					
Cleaning and inspection station					
Change orders 26-31 authorized an increase of \$8,471 to provide additional work (amends reporting in 1970-71 Public Accounts).....	584,238.	1968-69		9,996	584,238
HEALTH OF ANIMALS PROGRAM					
<i>Alberta</i>					
Edmonton					
*Camwill Construction					
Construction of animal quarantine station.....	208,374	1971-72	166,000	166,675	166,675

*Awarded through Department of Public Works.

**Joint program with Department of Regional Economic Expansion.

CONSTRUCTION AND ACQUISITION OF
MACHINERY, EQUIPMENT AND FURNISHINGS

	Amount		Amount \$
ADMINISTRATION PROGRAM	\$	CANADIAN GRAIN COMMISSION PROGRAM	
Transportation equipment.....	10,961	Elevator equipment.....	667,530
RESEARCH PROGRAM		Laboratory equipment.....	38,142
Agricultural equipment.....	323,230	Office equipment and furnishings.....	12,720
Office equipment and furnishings.....	106,923	Other equipment.....	1,451
Other equipment.....	190,642	Scientific and technical equipment.....	72,039
Scientific equipment.....	827,035		791,882
Transportation equipment.....	299,494		
	1,747,324		
PRODUCTION AND MARKETING PROGRAM			
Farm equipment.....	28,280		
Scientific equipment.....	123,265		
Transportation equipment.....	277,820		
	429,365		
HEALTH OF ANIMALS PROGRAM			
Agricultural equipment.....	12,061		
Office equipment and furnishings.....	47,744		
Other equipment.....	13,358		
Scientific and technical equipment.....	160,011		
Transportation equipment.....	280,678		
	513,852		

COMMUNICATIONS

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS, AND EQUIPMENT

Location, Contractor and Projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
Ottawa	\$		\$	\$	\$
*Joseph Watters					
Addition and alteration to Radio Engineering Laboratory Building No. 63.....	101,114	1971-72	35,005	35,005	35,005
Shirleys Bay Ont					
*Bisson Electric Ltd					
Electrical work at Spacecraft Assembly and Test Facilities Research Centre.....	180,546	1971-72	98,977	98,977	98,977
Shirleys Bay Ont					
*Sayers and Associates					
Mechanical work at Spacecraft Assembly and Test Facilities Research Centre.....	363,728	1971-72	275,149	275,149	275,149

*Awarded through the Department of Public Works.

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
Department	
Scientific equipment.....	1,851,636
Transportation equipment.....	335,767
Furniture, fixtures and office equipment.....	447,487
Other equipment.....	237,125
	2,872,015

ENERGY, MINES AND RESOURCES**CONSTRUCTION AND ACQUISITION OF
MACHINERY AND EQUIPMENT**

Department	Amount
ADMINISTRATION	\$
Machinery and equipment.....	487,117
Computers.....	9,376
Aircraft and ships.....	12,154
Vehicles.....	6,009
	<hr/> 514,656
MINERAL, ENERGY RESOURCES PROGRAM	
Machinery and equipment.....	1,571,642
Computers.....	43,939
Aircraft and ships.....	30,863
Vehicles.....	30,439
	<hr/> 1,676,883
EARTH SCIENCES PROGRAM	
Machinery and equipment.....	5,075,204
Computers.....	401,435
Aircraft and ships.....	1,148,356
Vehicles.....	141,220
	<hr/> 6,766,215
Atomic Energy Control Board	
Office equipment and furnishings.....	38,505
National Energy Board	
Office Furniture.....	12,883
Office Equipment.....	14,833
	<hr/> 27,716

ENVIRONMENT

CONSTRUCTION OR ACQUISITION OF BUILDINGS, WORKS AND LAND

Location, Contractor and Project	Amount of Contract	Year of Contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
Environmental Quality	\$		\$	\$	\$
<i>Contracts \$100,000 or over were:</i>					
Boyd and Garland Construction Services Ltd					
Halifax N S					
For construction of addition to temporary laboratory for offshore drilling Bedford Institute of Oceanography Dartmouth N S.....	100,318	1971-72	98,625	98,625	98,625
Boyd and Garland Construction Services Ltd					
Halifax N S					
For construction of improvements and additions to Fisheries Research Laboratories Bedford Institute of Oceanography Dartmouth N S....	143,069	1971-72	100,146	100,146	100,146
Bramalea General Contracting (Peel) Limited					
Bramalea Ont					
Construction of Service Building for Canadian Centre for Inland Waters, Burlington Ont.....	4,204,959	1969-70	14,614	14,614	4,204,959(f)
Bramalea General Contracting (Peel) Limited					
Bramalea Ont					
Construction of Water Quality Pilot Plant for Canadian Centre for Inland Waters Burlington Ont.....	926,206	1970-71	168,832	168,832	926,206(f)
Bramalea General Contracting (Peel) Ltd					
Bramalea Ont					
For construction of Administration and laboratory building Canadian Centre for Inland Waters Burlington Ont.....	8,135,458	1969-70	4,212,708	4,212,708	8,064,448
Paul Carrothers Construction Ltd					
Thornhill Ont					
For construction of Hydraulics Laboratory and foundations Canadian Centre for Inland Waters Burlington Ont.....	2,027,313	1971-72	1,593,427	1,593,427	1,593,427
Forest Construction Ltd					
Edmonton					
For construction of Forestry Research Laboratory Edmonton Alta.....	4,491,003	1968-69	9,437	9,437	4,491,033(f)
Fundy Construction Co Ltd					
Halifax N S					
For additions and alterations to Fish Inspection Laboratory Halifax N S	204,951	1971-72	162,910	162,910	162,910
William Hynes					
Dunville Nfld					
For construction of Jersyside Community Stage facilities Phase II Placentia East Nfld.....	182,025	1971-72	170,452	170,425	182,025
Northern Construction Co					
Vancouver B C					
For construction offshore development and dredging and fill West Vancouver B C Phase I.....	228,447	1970-71	188,596	188,956	228,447(f)
Northern Construction Co					
Vancouver B C					
For construction of foreshore development Phase III West Van- couver B C.....	371,396	1971-72	227,711	227,711	227,711
Trident Construction Ltd					
St Boniface Man					
For construction of Freshwater Institute Winnipeg Man.....	8,359,191	1970-71	4,991,514	4,991,514	6,239,153
Vancouver Pile Driving and Construction Co Ltd					
North Vancouver B C					
For construction of Foreshore Development Piling Phase II West Vancouver B C.....	106,549	1970-71	97,474	97,474	106,549(f)
Westinghouse Canada Ltd					
Ottawa Ont					
For supply of Towing tank Equipment for Hydraulics Laboratory at Canadian Centre for Inland Waters Burlington Ont.....	408,699	1971-72	103,315	103,315	103,315

ENVIRONMENT—Concluded**ACQUISITION OR CONSTRUCTION OF MACHINERY
AND EQUIPMENT**

	Amount
ADMINISTRATION PROGRAM	\$
Furniture and fixtures.....	749,998
Office machinery.....	46,146
	<u>796,144</u>
ENVIRONMENTAL QUALITY PROGRAM	
Communication and related equipment.....	304,970
Heating, air-conditioning and refrigeration equipment ..	35,884
Measuring, controlling laboratory instruments and apparatus.....	4,058,113
Furniture and fixtures.....	521,252
Office machinery and equipment.....	140,579
Computer.....	412,532
Vessels and ancillary equipment.....	202,608
Transportation equipment.....	811,360
Miscellaneous equipment.....	933,460
	<u>7,420,758</u>
RENEWABLE RESOURCES PROGRAM	
Measuring, controlling laboratory instruments and apparatus.....	653,247
Furniture and fixtures.....	46,641
Office machines and equipment.....	77,590
Photographic equipment.....	47,684
Computer.....	89,210
Vessels and ancillary equipment.....	44,944
Transportation equipment.....	435,794
Miscellaneous equipment.....	125,472
	<u>1,520,582</u>
	<u>\$ 9,737,484</u>

EXTERNAL AFFAIRS

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

	Amount of contract	Year of contract	1971-72 expenditures	Expenditures to date
Department	\$		\$	\$
<i>New Delhi India</i>				
*Construction of Chancery, Servant's Quarters, Service Building and related site works—				
—Structural				
Northern Construction Co Ltd (amends reporting in Public Accounts 1970-71).....	1,376,970	1969-70	467,710	1,307,523
—Mechanical				
National Construction Co Ltd (amends reporting in Public Accounts 1970-71).....	464,407	1970-71	152,984	469,460
—Electrical				
Crompton Greaves Ltd (amends reporting in Public Accounts 1970-71).....	814,844	1969-70	244,389	821,635
Professional and Special Services \$134,463—Gardner Thornton Davidson & Garret Vancouver B C \$134,463.....				
*Construction of Staff Accommodation National Construction Co Ltd..	686,543	1971-72	194,620	194,620
Professional and Special Services—\$157,035 "In House" \$157,035..				
<i>Tokyo Japan</i>				
Kajima Construction Co				
Construction of Staff Accommodation.....	190,000	1970-71	152,395	195,162(f)
Professional and Special Services \$12,534—McCarter Nairne and Partners Vancouver B C \$12,534.....				
<i>Islamabad Pakistan</i>				
MacDonald Layton Costain Ltd				
*Construction of Chancery Official Residence and Staff Housing Compound.....	3,542,225	1970-71	1,730,858	2,588,481
Professional and Special Services \$103,456—Waisman Ross Blunkstein Winnipeg Man \$103,456.....				

*Awarded through Department of Public Works.

Canadian International Development Agency

CONSTRUCTION AND ACQUISITION OF
MACHINERY AND EQUIPMENT

	Amount
	\$
INTERNATIONAL DEVELOPMENT ASSISTANCE PROGRAM	
Furniture and fixtures.....	36,155
Office machinery and equipment.....	16,438
	52,593

FINANCE**CONSTRUCTION AND ACQUISITION OF
MACHINERY AND EQUIPMENT**

Department	Amount
	\$
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Furniture and fixtures.....	294,190
Office machines and equipment.....	148,061
	442,251
ANTI-DUMPING TRIBUNAL PROGRAM	
Furniture and fixtures.....	12,685
Office machines and equipment.....	1,703
	14,388
Insurance	
Furniture and fixtures.....	13,136
Office machines and equipment.....	7,840
	20,976

**GOVERNOR GENERAL AND
LIEUTENANT-GOVERNORS****CONSTRUCTION AND ACQUISITION OF
MACHINERY AND EQUIPMENT**

	Amount
	\$
Transportation equipment.....	10,400
Office equipment.....	2,680
	13,080

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Construction and acquisition of land, buildings and equipment.....			49,371,000		
<i>Contracts of \$100,000 or over and cost plus contracts of \$10,000 or over—</i>					
INDIAN AND ESKIMO AFFAIRS PROGRAM					
<i>Maritimes region—</i>					
<i>Miramichi agency—</i>					
<i>Big Cove—</i>					
*J Heber Brown Ltd					
Construction of school.....	538,156	1971-72		248,719	248,719
<i>Quebec region—</i>					
<i>Abitibi district—</i>					
<i>Fort George—</i>					
*Ron Engineering & Constr Que Ltd					
School and staff unit.....	985,979	1970-71		267,955	980,579
<i>Caughnawaga district—</i>					
<i>Caughnawaga</i>					
<i>Normandin Construction</i>					
Construction of water and sewer improvements.....	191,712	1970-71		15,000	191,712(f)
<i>Direction Générale du Nouveau-Quebec</i>					
New electrical generating transmission and distribution system.....	465,000	1971-72		308,000	308,000
<i>Lac Simon—</i>					
<i>Ber Mask Construction</i>					
Water, sewer and road system.....	103,344	1971-72		76,024	76,024
<i>Paint Hills—</i>					
<i>*Prieur Enterprises Inc.</i>					
Construction of four classroom school and staff accommodation.....	588,300	1971-72		294,974	294,974
<i>Lorette district—</i>					
<i>Lorette—</i>					
<i>Les Entreprise P E B Ltee</i>					
Extension of water, sewer, road and paving systems.....	124,413	1971-72		76,600	76,600
<i>Montreal district—</i>					
<i>Odanak—</i>					
<i>Co de Pavage d'Asphalte Beaver Ltee</i>					
Construction of a water, sewer and drainage system.....	412,770	1971-72		159,931	159,931
<i>Pointe Bleue district—</i>					
<i>Manowan—</i>					
<i>Albert Gélinas Inc</i>					
Construction of a gymnasium.....	265,549	1971-72		265,549	265,549(f)
<i>Mistassini—</i>					
<i>Jasmin Construction</i>					
Construction of one, two unit motel type staff residence and two, four unit motel type residences (amends reporting in Public Accounts 1970-71).....	210,166	1970-71		17,668	210,166(f)
<i>Bilodeau Electrique Ltee</i>					
Construction of an electrical generating station and distribution line..	163,210	1971-72		163,210	163,210(f)
<i>Jasmin Construction</i>					
Construction of twelve classroom school and three sleeping quarters....	899,005	1970-71		514,315	899,005(f)
<i>Obedjiwan—</i>					
<i>Jasmin Construction Inc</i>					
Construction of a gymnasium.....	309,900	1971-72		309,900	309,900(f)
<i>Pointe Bleue—</i>					
<i>Les Entreprises P Girard Ltée</i>					
Construction of extensions to sewers, water line and construction of sewage force-main.....	150,449	1970-71		170	150,449(f)
<i>Rosaire Côté</i>					
Sewer conduct of 5,000 feet installed through main street.....	111,395	1971-72		96,015	96,015
<i>Sanmaur—</i>					
<i>*Prieur Enterprises Inc</i>					
Construction of school.....	912,400	1971-72		97,900	97,900

*Awarded through the Department of Public Works

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued					
Weymontachie—					
Germain Gingras Construction Eng.					
Construction of 47 log houses.....	753,666	1970-71		134,483	753,666(f)
*Delmont Construction Limitée					
Gymnasium and workshop.....	446,989	1971-72		445,378	445,378
Construction Gingras Ltée					
Construction of a water pumping station and a water distribution line and access road to the pumping station.....	104,870	1971-72		83,425	83,425
Construction Gingras & Gaston Graton					
Construction of an electrical distribution system.....	136,000	1971-72		114,340	114,340
Restigouche agency—					
Restigouche—					
Anthony Mitchell					
Construction of water mains, sanitary sewer and storm sewers.....	181,379	1971-72		103,621	103,621
Construction Norvex Ltée					
Reconstruction of main street.....	169,435	1971-72		82,448	82,448
Sept Iles district—					
Bersimis—					
Julien & Jacob Inc					
Construction of a gymnasium.....	245,124	1971-72		245,124	245,124(f)
Schefferville—					
Richard & B A Ryan Ltd					
Construction of 106 housing units, water supply sanitary and storm sewer systems, sidewalks and parking areas.....	2,618,859	1970-71		1,506,941	2,618,859(f)
Ontario region—					
Brantford district—					
Six Nations—					
Robert L Bailey Construction Ltd					
Six Nations sewers Phase II.....	189,300	1971-72		185,877	185,877
Bruce agency—					
Cape Croker—					
D H O (Graham & Graham)					
Cape Croker road 0.8 miles.....	152,732	1970-71		16,057	152,732(f)
James Bay—					
Sinclair Island—					
Ontario Hydro					
Electrification Kashichewan village.....	181,100	1971-72		181,100	181,100(f)
Kingston district—					
St Regis—					
M Sullivan & Sons Ltd.					
St Regis community development Phase III.....	203,579	1971-72		181,427	181,427
Tyendinaga—					
H J McFarlan Co Ltd					
Construction of Selby Creek and Marysville Creek Bridge structures and approaches on the York road.....	247,637	1970-71		9,385	247,637(f)
H J McFarlan Co Ltd					
York road construction.....	112,124	1971-72		112,124	112,124(f)
Lakehead district—					
Moberg—					
Con-Bridge Ltd					
Construction of a bridge and approaches over White River.....	118,201	1970-71		34,196	118,201(f)
London district—					
Walpole Island—					
Ben Bruinsma & Sons Ltd					
Construction of a day school and study centre.....	571,052	1971-72		558,460	558,460
Manitoulin Island—					
Wikwemikong—					
Schwenger Construction					
Sewage treatment plant.....	177,528	1971-72		170,459	170,459
Sault Ste Marie agency—					
Kassabonika—					
*B F Klassen Construction (Can) Ltd					
Two classroom addition and staff accommodation.....	362,886	1970-71		185,791	357,510

*Awarded through the Department of Public Works

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued					
<i>Manitoba region—</i>					
Brandon district—					
Rivers—					
The Winnipeg Supply & Fuel Co					
Conversion of three boilers.....	103,686	1971-72		103,686	103,686(f)
Fisher River agency—					
Little Grand Rapids—					
*G A Baert 1964 (Ltd)					
Construction of school staff units.....	434,820	1969-70		2,089	434,820(f)
Island Lake agency—					
God's Narrows—					
*B F Klassen Construction Ltd					
Construction of a school.....	1,266,135	1970-71		562,745	1,062,745
Manitoba regional office—					
Cross Lake—					
The Manitoba Hydro-Electric Board					
Powerline electrification.....	321,194	1971-72		321,194	321,194(f)
The Manitoba Hydro-Electric Board					
Norway House agency—					
Cross Lake—					
Atco Western Ltd					
For supply and erection of a classroom complex building and asso-					
ciated work.....	277,310	1970-71		50,565	277,310(f)
The Pas district—					
Nelson House—					
*Baert Construction Ltd					
Construction of a school.....	1,410,600	1971-72		494,077	494,077
Split Lake					
*B F Klassen Construction Ltd					
School gymnasium and staff units.....	786,835	1970-71		531,690	721,690
Northern roads—					
Province of Manitoba					
To provide, on a cost sharing basis, the upgrading of roads on various					
reserves and settlements in the northern part of the province.....	159,977	1971-72		159,977	159,977(f)
<i>Saskatchewan region—</i>					
Carlton agency—					
Prince Albert—					
Pigott Construction Ltd					
Construction of an administration and services building, four dor-					
mitories, principal's residence and site development (amends					
reporting in Public Accounts 1970-71).....	745,917	1970-71		136,896	745,917(f)
Various Indian reserves—					
Cardele Water Well Contractors' Ltd					
Water well contract.....	100,972	1971-72		100,972	100,972(f)
<i>Alberta region—</i>					
Blackfoot—Stoney Sarcee district—					
Sunchild—					
*Ras Dam Construction Ltd					
Construction of a school.....	132,925	1971-72		79,901	79,901
Blood-Peigan district—					
Standoff Blood—					
Challenge Homes Ltd					
Construction of a four classroom kindergarten, complete with site					
development					
(Bonding company completing project).....	201,660	1970-71		164,660	176,660

*Awarded through the Department of Public Works

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures to date	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued					
Edmonton—Hobbema district—					
Ermineskin—					
Ellis Construction Ltd					
Construction of a four classroom kindergarten complete with site development.....	202,110	1970-71		128,925	202,110
Fort Vermillion agency—					
Assumption—					
Crystal Contractors Ltd					
Six student cottage hostels.....	249,908	1971-72		203,358	203,358
Upper Hay River—					
*Poole Construction Ltd					
School and staff unit.....	284,810	1970-71		259,059	284,480
British Columbia region—					
Bella Coola district—					
Bella Coola—					
Dora Contracting Ltd					
Water and sewer facilities (amends reporting in Public Accounts 1970-71).....	134,293	1970-71		87,145	134,293(f)
Babine agency—					
Hazelton—					
Ocean Park Plumbing & Heating Ltd					
Sanitary service.....	102,935	1971-72		102,935	102,935(f)
Fraser district—					
Pemberton—					
Nimpkish Construction Ltd					
Sanitary sewage system.....	126,577	1971-72		122,712	122,712
Lakes district—					
Prince George—					
Valid Construction Co Ltd					
Installation of water mains and construction of reservoir and pump-house.....	110,617	1971-72		110,617	110,617(f)
North Coast district—					
Port Simpson—					
McGinnis Construction Ltd					
Pipeline for water supply system.....	109,371	1971-72		109,371	109,371(f)
Leader Construction Co Ltd					
Waterworks, sewage and roads.....	133,957	1971-72		133,957	133,957(f)
South Island district—					
Tofino—					
*Farmer Construction Ltd					
Construction of hostel.....	1,013,626	1970-71		137,547	1,013,626(f)
Victoria—					
Esquimalt—					
Capital Region District					
Extension of sewer services.....	100,000	1971-72		100,000	100,000(f)
Northwest Territories region—					
Baffin district—					
Cape Dorset—					
*Jasmin Construction Inc					
Addition to school.....	1,026,000	1969-70		20,344	1,026,000(f)
Frobisher Bay—					
*Maurice Carrier Inc & Wilfrid Legaré Inc					
Academic occupational school (amends reporting in Public Accounts 1970-71).....	3,061,363	1969-70		375,852	3,061,363(f)

*Awarded through the Department of Public Works

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded					
Mackenzie district—					
Baker Lake—					
*B F Klassen Construction Ltd					
Construction of two classroom school and gymnasium.....	503,139	1969-70		43,153	503,139(f)
NORTHERN DEVELOPMENT PROGRAM			18,690,000		
<i>Quebec region—</i>					
Arctic Quebec district—					
Quebec—					
Asbestos Building Supply Ltd.					
Supply and delivery of 150 low cost housing units (includes expendi- tures of \$685,149 charged to Indian Eskimo program).....	934,293	1970-71		859,293	934,293(f)
<i>Mackenzie region—</i>					
Mackenzie headquarters—					
*T A Klemke and Son Construction Ltd					
For highway extension mile 229 to mile 296.6 Mackenzie highway.....	2,654,380	1968-69		128,932	2,627,474
*Mallet Contracting Co Ltd					
Gravel mile 117.3 to mile 231.7 Mackenzie highway.....	504,268	1970-71		328,800	504,268(f)
*Western Construction & Lumber Co					
Clearing, grading, gravelling mile 167.3 to mile 286.5 Mackenzie high- way (assessment against contractor \$7,215).....	3,113,629			18,407	3,104,091
Western Electronics and Engineering Ltd					
For opening and upgrading of a toll winter road.....	100,000	1970-71		50,000	100,000(f)
Frobisher Bay—					
Transit Construction Ltd					
Repairs to Federal buildings.....	249,985	1971-72		249,985	249,985(f)
Pond Inlet—Pangnirtung—					
C A Annand Ltd					
Supply and delivery for erection of two welded oil storage tanks.....	103,983	1971-72		103,983	103,983(f)
<i>Northwest Territories region—</i>					
Mackenzie region—					
Inuvik—					
Yukon Construction Ltd					
Construction of a prefabricated office building.....	129,735	1971-72		129,735	129,735(f)
*Catre Industries Ltd					
Construction mile 931 to mile 964 Mackenzie highway.....	3,924,446	1971-72		925,034	925,034
*Freeway Construction Northern Ltd					
Subgrade mile 86 to mile 117 Mackenzie highway.....	1,030,609	1971-72		581,280	581,280
*Kaps Transport Ltd					
Fort Liard highway.....	135,322	1971-72		132,869	132,869
*Spartan Air Services Ltd					
Survey and investigations—					
Fort Rac and Coppermine (amends reporting in Public Accounts 1970-71).....	113,713	1969-70		12,602	113,713(f)
*Vancouver Shipyards Co Ltd					
M V Merv Hardie—Fort Providence.....	696,899	1971-72		683,736	683,736
*Watsko Construction Ltd					
Grading mile 330 to mile 390 Dempster highway.....	4,438,700	1971-72		1,821,982	1,821,982
*Western Construction & Lumber Co Ltd					
Fort Liard highway.....	451,274	1971-72		402,953	402,953
<i>Yukon Territory—</i>					
Yukon headquarters—					
*General Enterprises					
Construct 2.3 miles Carcross-Skagway road.....	444,892	1971-72		444,892	444,892(f)
*Kennedy & Estabrook Ltd					
Emergency repairs mile 77.8 to mile 122.6 Dempster highway.....	115,404	1971-72		115,404	115,404(f)
*T A Klemke & Son Construction Ltd					
Grading and drainage mile 123 to mile 166 Dempster highway.....	3,145,000	1971-72		2,462,813	2,462,813

*Awarded through the Department of Public Works

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
CONSERVATION PROGRAM	\$		\$ 21,475,000	\$	\$
<i>Atlantic region—Concluded</i>					
Castle Hill—					
*Luby & Power					
Castle Hill access road and parking Jersey side Nfld.....	104,578	1971-72		104,578	104,578(f)
Beck Construction					
Construction of visitor centre.....	348,950	1971-72		120,112	120,112
Gros Morne—					
*Diamond Construction (1961) Ltd					
Proposed Gros Morne National Park.....	180,910	1971-72		180,910	180,910(f)
Fundy Park—					
*Diamond Construction (1961) Ltd					
Construction of highway 114.....	463,591	1971-72		51,833	51,833
Prince Edward Island Park—					
Square K Construction Co Ltd					
Construction of trap building.....	103,942	1971-72		35,050	35,050
<i>Central Region—</i>					
Forillon Park—					
La Cie Construction M F M Ltee					
Construct campground building.....	122,000	1971-72		12,800	12,800
La Mauricie Park—					
Tremblay and Heroux					
Shoreline cleanup.....	306,044	1971-72		306,044	306,044(f)
Tremblay and Heroux					
Road clearing and cleanup.....	270,000	1971-72		135,229	135,229
Cartier Brebeuf—					
Davie Brothers Ltd					
Relocation of la Grande Hermine from Levis to Cartier Brebeuf.....	122,280	1971-72		100,000	100,000
Louis Fecteau Inc					
Construct visitor reception centre.....	206,814	1971-72		166,512	166,512
Fort Lennox—					
Construction I & S Ltd					
Site preparation, local road and parking area.....	123,550	1971-72		4,400	4,400
National Battlefield Commission—					
Savard & Dion					
Construct storm sewer and drainage.....	114,294	1971-72		86,155	86,155
Quebec city—					
Magloire & Couchon Ltee					
Improve and repair Mont Morency park and north section of fortification walls.....	487,743	1971-72		316,802	316,802
<i>Western region—</i>					
Jasper Park					
C McLeod & Co Ltd and Richer McLeod Construction					
Water supply improvement phase I.....	233,397	1970-71		116,761	233,397(f)
Crawley & Mohr Ltd					
Addition to on site exhibit building.....	119,736	1971-72		30,593	30,593
Forest Construction Ltd					
Maintenance compound.....	1,224,286	1971-72		645,369	645,369
Whissell Enterprises Ltd					
Sanitary sewage system.....	574,336	1971-72		371,773	371,773
*Standard—General Construction (Int) Ltd					
Construction of road and parking facilities.....	1,067,052	1969-70		21,678	1,067,052(f)
Lower Fort Garry Park—					
J W Bodner					
Construction of phase I portion of the utility system.....	188,342	1970-71		37,935	188,342(f)
Waskesiu—Prince Albert Park—					
Gall Lumber Yard Ltd					
Eight suite apartment and sewer and water service extension.....	138,979	1971-72		138,979	138,979(f)
Wood Buffalo Park—					
Alta West Construction					
Sweetgrass buffalo corral.....	121,967	1971-72		121,967	121,967(f)
Yoho Park—					
*W A Cook & Sons Ltd					
T C H Asphaltic surface and miscellaneous works.....	153,779	1971-72		153,779	153,779(f)

*Awarded through the Department of Public Works

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Expenditures of \$5,000 or over for purchases of land were as follows:

INDIAN AND ESKIMO PROGRAM
Gordon Creek Improvement Co Ltd \$10,000, La Corporation
Episcopale Catholique Romaine de Grouard and R D Gillespie
student residence lands Demarais Alta \$7,768, La Corporation
Episcopale Catholique Romaine du Mackenzie and L P Arlette
Fort Chipewyan Alta \$7,213

CONSERVATION PROGRAM
National Parks—
Gros Morne—E C Granter & Associates Ltd \$206,647
Cape Breton Highlands—Estate of E Brewer \$30,300, M M Doyle
\$28,000, R and F Doyle \$22,000
Fundy—J D Irving Limited \$50,650
Prince Edward Island—R B Simpson personally and as administrator
of the estate of J O Simpson, I J Simpson, H M Woolnecand J E Simp-
son \$34,650, J F Worth \$71,500, J A Stewart \$69,000, Thynawood
Ltd \$23,735, R B Simpson \$90,000, Ocean View Cottages Ltd
\$134,000, Cavendish Acres \$54,300
Pukaskwa—W E Mair \$27,150
Georgian Bay—A K Laing \$6,500, K E Laing \$6,500
Point Pelee—A and E P Hebert \$11,700, M A Lee \$16,200, A Slob-
oderurk \$15,500, A E Cox \$10,500, H E Giles \$10,000, V G and
M E Nahigang \$14,700, W and J Wowchuk \$15,500, S and E N
Troutman \$16,200, G R DeLaurier \$31,000, H J Tyall personally
and as administrator with the will annexed of the estate of J F
Tyall \$8,300, M C Colman \$25,000, J M Sibley \$8,000, S and M
Donaso \$9,200, J J Campbell \$18,800, H W Krause \$43,900, F W
Krause \$15,100, J Zelezney as executrix of the last will and testa-
ment of N Zelezney \$16,800
St Lawrence Island—A Purvis \$7,500, Messrs Hickey and Hickey in
trust \$108,000
La Mauricie—A St Onge and M Desaulniers \$29,000
Riding Mountain—D Goretz \$9,000, C B Houghen \$24,600, P
Krushelnisky \$65,000, C M and E Fisher \$11,500, W Holding and
A E Johnson \$18,500, A G Smith \$8,700
Prince Albert—J R Brans \$12,000
Banff—G Kraus \$6,000, H L Gourlay \$41,342, Klassen-Bryce \$5,031
Jasper—Montreal Trust Co as agents and trustees for the Canadian
National Railways \$16,500, C Vernon and A D Jeffery \$64,000
Waterton Lakes—A Q Leavitt \$15,000, E Neil and M A Haig \$87,500,
F Dilatush \$51,200, Lethbridge Young Men's Christian Association
\$18,000
Pacific Rim—F Albert and P James \$34,000, G Raymond and J M
Aston \$19,436, Noranda Mines Ltd \$16,684, Minister of Finance
Province of British Columbia \$898,197, L C and N J Pantton
\$32,500, Ucluelet Band Clayoquot District \$23,687, Department
of Recreation and Conservation Government of British Columbia
\$205,250, Minister of Finance Province of British Columbia
\$632,947
Yoho—A E Browning \$6,500, L J Greco \$13,500, Surrender of
leasehold interest G Fiormento \$10,000, F and G Lafrancesco
\$6,500, B P Day \$7,000, H J Senetza \$13,000
Revelstoke and Glacier—R H McKenzie in trust \$25,179

Historic Sites—
General—
Newfoundland—Newfoundland Exchequer Department of Provincial
Affairs \$41,786
Quebec—R Red and S Gaudio \$10,000, A Bassette \$36,216, L Bergeron
\$8,000, Les Entreprises Napierville Inc \$96,000, L'Eriue Catho-
lique Romain des Gaspé \$21,000, F Letourneau and L Theriault
\$60,000
Saskatchewan—W Nogier \$41,000, E and A Lanovaz \$42,000, G Pilon
\$7,500, D Gareau \$9,500, A P Lemouviel \$6,200, F LaFontaine
\$13,500, N Parenteau \$6,300, A G Ranger \$5,600, B Liszczynski
\$8,600, E J Deault \$15,750, A Nozier \$24,000
Alberta—J M J Brierly \$75,000
Dawson City—Touche Ross and Co as trustee of the estate in bankrupt
of W B and M L Brady \$24,000, F G Coley \$5,720
British Columbia—Skyway Forest Protection Limited \$6,552

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
INDIAN AND ESKIMO AFFAIRS PROGRAM	\$
Construction equipment.....	448,414
Education equipment.....	414,049
Farming, forestry and fishing.....	279,694
Fire-fighting equipment.....	148,437
Forestry equipment.....	7,907
Scientific equipment.....	15,045
Ships and boats.....	85,843
Student residences and teacherages.....	377,854
Transportation equipment.....	436,385
Miscellaneous equipment.....	270,543
	2,484,171
NORTHERN DEVELOPMENT	
Audio visual	4,200
Blueprinting.....	707
Camping and fishing equipment.....	8,272
Electric lighting, distribution and control.....	1,750
Fire-fighting equipment.....	171,576
Furniture and fixtures.....	93,442
Heating and refrigeration.....	6,180
House furnishings.....	21,156
Maintenance and shop.....	1,773
Marine equipment.....	3,361
Mine rescue equipment.....	10,860
Radio equipment.....	127,381
Road maintenance.....	412
Safety equipment.....	6,498
Scientific and technical equipment.....	7,403
Transportation equipment.....	127,339
Vocational, industrial arts homemaking equipment.....	1,790
Miscellaneous equipment.....	34,135
	628,235
CONSERVATION PROGRAM	
Antique and period artifacts.....	204,031
Boat and marine equipment.....	78,003
Camp equipment.....	45,649
Construction equipment.....	19,320
Fire-fighting equipment.....	83,749
Light, heat, etc.....	16,211
Photographic equipment.....	123,283
Radio equipment.....	127,765
Reproduction.....	164,316
Scientific equipment.....	29,485
Transportation equipment.....	662,483
Underwater equipment.....	17,935
Workshop equipment.....	34,863
Miscellaneous equipment.....	976,486
	2,583,579
	5,695,985

INDUSTRY TRADE AND COMMERCE**CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT**

Department	Amount
TRADE INDUSTRIAL PROGRAM	\$
Furniture and fixtures.....	205,669
Office equipment.....	118,438
Other equipment and supplies.....	127
Computers.....	20,000
	344,234
TOURISM PROGRAM	
Furniture and fixtures.....	15,841
Office equipment.....	36,746
Other equipment and supplies.....	1,116
Computers.....	62,000
	115,703
WORLD EXHIBITION PROGRAM	
Office equipment.....	188
	188
Statistics Canada	
Furniture and fixtures	455,888
Office machines and equipment.....	715,165
Computers and related equipment.....	18,748
Motor vehicles.....	4,600
	1,194,401

JUSTICE**CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT**

Department	Amount
DEPARTMENTAL ADMINISTRATION	\$
Furniture and fixtures.....	261,531
Office machines and equipment.....	169,327
	430,858
Tax Appeal Board	
Office furniture.....	5,993
	436,851

LABOUR**CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT**

	Amount
	\$
Furniture and Fixtures.....	43,032
Office Machines and Equipment (\$150.00 and over).....	51,422
Measuring and controlling apparatus.....	6,075
	100,529

MANPOWER AND IMMIGRATION**CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT**

Department	Amount
ADMINISTRATION PROGRAM	\$
Electrical equipment and appliances.....	914
Office furniture and fixtures.....	75,019
Office machines and equipment.....	140,189
Training machines and equipment.....	650
	216,772
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM	
Heating and refrigeration equipment.....	69
Electrical equipment and appliances.....	205
Office furniture and fixtures.....	301,227
Household furniture and fixtures.....	505
Office machines and equipment.....	197,285
Road motor vehicles.....	31,408
Training machines and equipment.....	51
	530,750
IMMIGRATION PROGRAM	
Heating and refrigeration equipment.....	2,634
Electrical equipment and appliances.....	48
Office furniture and fixtures.....	103,281
Household furniture and fixtures.....	152
Office machines and equipment.....	75,619
Road motor vehicles.....	11,033
Training machines and equipment.....	51
	192,818
PROGRAM DEVELOPMENT SERVICE PROGRAM	
Electrical equipment and appliances.....	56
Office furniture and fixtures.....	11,508
Office machines and equipment.....	25,067
	36,631
Immigration Appeal Board	
Office furniture and fixtures.....	15,167
Office machines and equipment.....	4,153
	19,320
Unemployment Insurance Commission	
Furniture and fixtures.....	789,810
Rapid Data Systems & Equipment Ltd	
Ottawa Ont Contract.....	104,000
Miscellaneous equipment.....	34,406
	928,216

NATIONAL DEFENCE

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith.

NOTE—(a) All major construction was arranged through Defence Construction (1951) Limited with the exception of aerodromes and housing which were arranged through the Department of Transport and Central Mortgage and Housing Corporation respectively.

(b) Contracts reported in previous years which have been reduced in the current fiscal year below the limits given are also listed.

(c) This list includes contracts or agreements in respect of contributions to municipalities, etc., for construction of schools, water and other services.

(f) Including final payment.

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Nova Scotia</i>					
<i>Cornwallis</i>					
D. J. Morris Engineering Ltd					
Design services—fuel conversion—fee of 4.7 per cent of the cost of work designed.....	13,376	1971-72	13,376	13,376	13,376(f)
<i>Greenwood</i>					
Acadia Construction Ltd					
Construction of administration building.....	489,736	1970-71	116,352	116,352	489,736(f)
Boudreau Sheet Metal Works Ltd					
Replace roofing sloped sections of Hangar II.....	198,787	1971-72	198,787	198,787	198,787(f)
F C O'Neill Scriven & Associates Ltd					
Design service fuel conversion—fee 4.125 percent of the cost of the work designed.....	24,510	1971-72	24,510	24,510	24,510(f)
Roscoe Construction Ltd					
Construction of refuelling tender services garage.....	110,480	1970-71	83,040	83,040	110,480(f)
<i>Halifax</i>					
Acres Atlantic Ltd					
Design services—conversion of Central Heating Plant to oil Phase I—fee of 4.125 percent and Phase II 4.69 percent of the work designed (TB707549 September 23, 1971) authorized an increase of \$10,412 for additional engineering services.....	35,412	1971-72	50,000	18,571	18,571
Blunden Construction Ltd					
Construction of combined support facility buildings TB 707269 September 9, 1971 authorized an increase of \$1,113 to provide for additional work.....	595,100	1969-70	9,217	9,217	595,100
Blunden Construction Ltd					
Replacement of steam distribution (Windsor Park) TB 701007 January 27, 1971 authorized an increase of \$5,500 to provide for additional work.....	267,821	1969-70	22,627	22,627	267,821(f)
Extension and renovation to Hospital (TB 706132 July 15, 1971 authorized an increase of \$7,786 to provide for additional work.....	248,920	1970-71	171,224	170,144	248,920(f)
Bluewater Construction					
Construct torpedo and missile assembly building.....	481,841	1971-72	489,340	342,767	342,767
Cambrain Construction Ltd					
Modification and extension (Development of Pier 3).....	264,635	1970-71	181,209	181,209	264,635(f)
Development of Pier No. 3 (TB 703954 April 22, 1971, TB 711671 April 13, 1972 authorized increases of \$345 and \$3,801 respectively to provide for additional work.....	932,269	1970-71	903,504	858,008	907,905
Development of Pier 3, renovations to pier sheds.....	970,507	1971-72	977,978	957,695	957,695

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Nova Scotia—concluded</i>					
Combustion & Power Equipment Ltd					
Conversion from coal to oil firing.....	244,407	1970-71	161,232	161,232	244,407(f)
Fuel conversion Central Heating Plant Bedford Magazine.....	159,380	1971-72	170,540	120,872	120,872
D & E Industries Ltd					
Phase II of junior ranks club and recreational facility—Shelbourne.....	120,310	1971-72	120,310	120,310	120,310(f)
Department of National Revenue Customs & Excise Division Federal Sales Tax on engineering designs.....	149,745	1966-67	11,977	4,037	141,805
C A Fowler Bauld & Mitchell					
Architectural services—expansion of hospital fee of 5.6 per cent of the cost of the work designed.....	18,988	1969-70	3,999	3,999	18,988(f)
Fundy Construction Co Ltd					
Construction of a support and gymnasium building.....	417,956	1970-71	19,084	19,084	417,956(f)
Maritime Steel & Foundries Ltd					
Modify Jetty 3—crane to accommodate the installation of a 5 ton whirler crane.....	142,485	1971-72	144,400	142,185	142,185(f)
Metnam Wright Associates					
Design torpedo assembly building—fee 4.2 per cent of award price plus certain other expenses authorized in the contract. Reduced by change order to \$21,660.....	21,660	1970-71	13,560	13,560	21,660(f)
Lester John Page					
Design services—renovation pier 3 sheds—fee 5 per cent of the cost of construction of the work designed.....	54,821	1969-70	3,085	3,085	54,821(f)
Pearlson Engineering Co Inc					
Design and supply syncrolift equipment for dry docking facility. TB 706152 July 15, 1971 authorized increase of \$18,500 for cost differential due to upgraded specification.....	651,549	1965-66	19,327	9,048	641,270
Steen Mechanical Contractors Ltd					
Expansion and conversion of Central Heating Plant to oil.....	466,789	1971-72	572,000	302,817	302,817
Western Plumbing & Heating Co Ltd					
Conversion from coal to oil.....	119,804	1970-71	42,881	42,881	119,804(f)
<i>Shearwater</i>					
Canadian International Comstock Co Ltd					
Conversion of Central Heating Plant to oil firing.....	348,970	1971-72	351,598	320,712	320,712
Duffus Romans Kundzins Rounsefell					
Design services—renovations officers' quarters—fee of 7.5 per cent of construction work designed.....	10,000	1971-72	12,000	2,700	2,700
<i>Prince Edward Island</i>					
<i>Summerside</i>					
The Flintkote Co of Canada Ltd					
Slurry seal surfaces treatment runway and taxiway surfaces.....	109,855	1971-72	109,855	109,855	109,855(f)
<i>New Brunswick</i>					
<i>Chatham</i>					
Connolly Construction Ltd					
Construction of a refuelling tender garage.....	250,532	1970-71	237,369	237,369	250,532(f)
Extension to Hangar 4.....	149,372	1970-71	72,488	72,488	149,372(f)
Eastland Construction Ltd					
Improvements to water distribution system.....	101,536	1970-71	7,627	7,627	101,536(f)
Quebec Combustion Inc					
Conversion of central heating from coal to oil firing.....	196,638	1971-72	200,000	190,600	190,600
United Contractors Ltd					
Six explosive storage buildings.....	218,977	1971-72	227,000	205,764	205,764
<i>Gagetown</i>					
Caledon Helicopters Ltd					
Second growth control 1971 training areas.....	276,719	1971-72	276,719	276,719	276,719(f)
Cardinal Painting & Decorating Co Ltd					
Interior painting 550 married quarters.....	104,800	1969-70	28,610	28,610	104,800(f)
R A Corbett & Co Ltd					
Construction of 3 explosive storage buildings.....	138,324	1971-72	149,500	89,981	89,981
Gifco Ltd					
Repair of smoke breeching and provision of temporary stack.....	107,725	1970-71	46,941	46,941	107,725(f)

*Awarded through the Department of Public Works

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Brunswick—continued</i>					
Melanson Bros. Painting Contractors					
Interior painting 550 married quarters.....	107,305	1970-71	27,899	27,899	107,305(f)
Metro Construction Ltd					
Thin resurfacing of hard-standings and parking areas.....	100,288	1971-72	100,288	100,288	100,288(f)
Moncton					
George's Plumbing & Heating Ltd					
Conversion from coal to oil.....	131,946	1970-71	2,309	2,309	131,946(f)
<i>Quebec</i>					
Bagotville					
Delphis Cote Ltd					
Reroofing and resurfacing various buildings.....	101,065	1970-71	1,120	1,120	101,065(f)
Ludger Harvey & Fils Ltée					
Automatic fire protection for hangars.....	168,040	1970-71	81,244	81,244	168,040(f)
Inter-Cité Construction					
Limitée de Chicoutimi					
Repairs to concrete airfield pavements.....	145,441	1971-72	159,067	118,011	118,011
St-Gelais, Tremblay, Labbé					
Design services—dependents schools—fee of 6.75 per cent remodeli-					
cations, 4.125 per cent re addition, 0.75 per cent re cost control and					
0.5 per cent re new construction.....	30,300	1971-72	30,300	7,388	7,388
Design services—addition to school—fee of 1.4 per cent of estimated					
cost of construction.....	55,055	1969-70	39,813	39,813	55,055(f)
Montreal					
Pierre M. Beauvais & Camille Lusignan					
Design services—fee of 5.75 per cent of estimated cost of construction....	41,642	1971-72	41,642	38,000	38,000
Canadian Vickers Ltd					
Replacement of 2 boilers and plant modernization.....	237,418	1971-72	238,607	234,024	234,024
Chant Company Ltd					
Construction of office building.....	140,021	1970-71	3,859	3,859	140,021(f)
René Chenevert Inc					
Alterations to barrack blocks 55, 60 and 65—St. Hubert.....	350,991	1971-72	366,000	124,470	124,470
Lalonde Girouard Letendré & Associates.....					
Design services—installation of boilers—fee 5.6 per cent of the cost of					
the work specified in the drawings (no expenditures previous year.....	32,900	1970-71	32,900	32,900	32,900(f)
Noma Construction Co Ltd					
Construction of office accommodation building No. 11 Longue Pointe					
Garrison (contract under \$100,000 in 1970-71 and payments were					
\$89,392.....	112,520	1970-71	23,128	23,128	112,520(f)
Reliance Construction Co.					
Extension to building No. 2 Longue Pointe Detachment.....	164,730	1971-72	179,700	118,913	118,913
Central heating plant Ph. II modernization—Longue Pointe.....	244,437	1971-72	247,430	241,970	241,970
St-Jean					
Combustion & Power Equipment Ltd					
Convert central heating plant to oil.....	143,401	1970-71	2,099	2,099	143,401(f)
Duroc Construction Inc					
Renovation and expansion of Collège Militaire Royale Academic					
building.....	1,498,386	1971-72	1,499,150	218,863	218,863
Larose Larose Laliberté & Petrucci					
Design services—Academic Building expansion—fee of 4.5 per cent of					
the cost of construction (no expenditure in previous year).....	85,350	1970-71	85,350	73,350	73,350
Valcartier					
A N Bail Cie Ltée & T Pringle & Son Ltd					
Design and construction of vehicle storage and maintenance facilities.					
TB 704098 April 29 1971 authorized an increase of \$59,416 to					
provide for additional work.....	2,065,676	1969-70	59,693	59,693	2,065,676(f)
Construction 3 buildings outside services TB 704899 May 20 1971					
TB 706355 July 20 1971 TB 707978 October 14 1971 TB 709312					
December 16 1971 TB 710343 February 9 1972 TB 710947 March 9					
1972 authorized increases of \$1,440, \$912, \$9,424, \$802, \$18,454 and					
\$4,568 respectively to provide for additional work.....	5,867,919	1970-71	2,203,571	2,189,916	5,854,264
A N Ball Cie Ltée					
Construction of helicopter operating facilities and hangar.....	1,365,742	1971-72	1,368,184	1,353,983	1,353,983
Valcartier Development (1971) Special Program.....	509,750	1971-72	509,750	137,000	137,000

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—continued</i>					
Bau-Val Inc					
Outside services and paving vehicle storage and main facilities. TB 704901 May 20 1971 authorized an increase of \$2,529 to provide for additional work.....	1,082,127	1969-70	10,183	10,183	1,082,127(f)
Vehicle fuelling and wash down facilities.....	141,477	1970-71	3,853	3,853	141,477(f)
Provide for expansion of sewage treatment facilities.....	542,479	1971-72	567,000	283,287	283,287
Exterior services (Lot 3-1 quarters and messes).....	491,141	1971-72	491,141	484,342	484,342
Beaver Asphalt Paving Co Ltd					
Provide outside services Phases I and II 1970 Development.....	307,730	1971-72	340,000	152,576	152,576
Construction of rail spur and related services.....	119,249	1971-72	137,175	68,869	68,869
Becan Inc					
Alterations to technical services standards laboratory 57A.....	104,015	1971-72	109,250	103,895	103,895
Construction of explosive workshop laboratory services parking lots, roads, control building and installation of services.....	252,669	1971-72	265,000	160,158	160,158
Extension Range No 3.....	240,275	1969-70	3,101	3,101	240,275
Birdair Structures Inc					
Air supported structure lot 3-3 (Lot 3-1 quarters and messes).....	359,372	1971-72	359,372	345,411	345,411
BRD Construction Inc					
Construction of high explosive processing building.....	184,460	1969-70	1,571	1,571	184,460(f)
Codec Project Control Ltd					
Design of Officers' Quarters.....	135,845	1970-71	112,062	112,062	135,845(f)
Geo Demers/Demers Lemieux and Roy					
Design improvements water supply—fee of 4.53 percent of construction of the work designed.....	32,968	1970-71	18,139	18,139	32,968(f)
Fiset Deschamps Papanek					
Design services—additions and alterations to 3 schools—fee of 6.75 per cent re modifications and 4.125 per cent re additions and 0.5 per cent re cost control.....	36,000	1971-72	36,000	11,000	11,000
Design services—extension to school—6.75 per cent re modifications and 4.125 per cent re additions.....	43,200	1971-72	43,000	22,811	22,811
George & Asmussen Ltd					
Masonry Lot 3-3A & 3B (Lot 3-1 quarters and messes).....	369,115	1971-72	369,115	118,926	118,926
Gravel & Caux Inc					
Electrical Lot 3-3A and 3-3B (Lot 3-1 quarters and messes).....	449,000	1971-72	449,000	76,886	76,886
Guilbault Leduc & Daigle Inc					
Install wooden windows (Lot 3-1 quarters and messes).....	194,000	1971-72	194,000	53,892	53,892
Janin Construction Ltd					
Improvement to water supply system special program.....	418,445	1971-72	429,310	326,623	326,623
Earthwork and structure lot 3-3A (Lot 3-1 quarters and messes).....	713,578	1971-72	713,578	285,207	285,207
Design and construction combat group operational and training facilities 3 buildings and services and base support facilities.....	8,036,869	1971-72	8,156,000	3,089,021	3,089,021
La Compagnie Atlantic Ltée					
Steel door and frames lot 3-3A and 3-3B (Lot 3-1 quarters and messes) .	104,122	1971-72	104,122	15,167	15,167
Herve Pomperleau Inc					
Construction of 60-bed hospital and dental clinic.....	2,651,244	1970-71	2,148,659	2,056,260	2,576,247
Quebec Combustion Inc					
New boiler installation for Central Heating Plant	204,056	1970-71	138,480	138,480	204,056(f)
Somec Inc					
Renovation of Central Heating Plant and conversion to oil.....	261,583	1970-71	1,916	1,916	261,583(f)
Turcotte & Letourneau Inc					
Mechanical (lot 3-3A & 3-3B).....	736,635	1971-72	736,635	163,719	163,719
Val d'Or					
Betteridge-Smith Ltd					
Construction of ground support equipment building.....	129,344	1970-71	5,389	5,389	129,344(f)
Labreque Vezina & Associates					
Design services—maintenance hangar fee of 5 percent of cost of construction of work designed.....	25,000	1971-72	25,000	25,000	25,000(f)

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Ontario					
Armstrong					
Atco (Western) Ltd					
Construction of 30-man barrack block.....	169,596	1971-72	171,000	149,674	149,674
Camp Borden					
Bregman & Hamann					
Design services—Data Centre building—fee 5.2 percent of cost of construction of work designed.....	112,560	1971-72	117,977	95,258	95,258
Milne & Nicholls Ltd					
Management Information System No 2 Data Centre.....	1,598,900	1971-72	1,736,500	153,410	153,410
Wasteneys and Stern					
Design services—Croil Hall addition—fee 1.5 percent of cost of construction of the addition.....	98,780	1970-71	73,780	73,780	98,780(f)
Downsview					
Nicholas Fodor & Associates Ltd					
Conversion of heating plant—fee of 4.6875 percent of actual cost of construction of the work designed.....	18,735	1969-70	1,247	1,247	18,735(f)
Fairfield and Dubois					
Design services building 5—Defence Research Institute—fee of 1.5 percent of actual cost of construction work designed.....	19,700	1970-71	5,262	5,262	19,700(f)
Kingston					
Gordon S Adamson & Associates					
Design services—Science and Engineering Building—RMC—fee 5.25 percent of cost of construction designed.....	283,000	1971-72	283,000	157,976	157,976
Ball Brothers Ltd					
Construction of Communications Research Training Building.....	779,900	1971-72	791,271	82,011	82,011
Dunlop Wardell Matsui Aitken					
Design services—addition to buildings C-31 and B-38—fee 4.5 percent of cost of construction of work designed. (Reduced from \$56,000 to \$48,167 by change order).....	48,167	1970-71	9,622	9,622	48,167(f)
Eichleay Canada Ltd					
Replace one 15,000 PPH boiler 45,000 PPH package unit and install sodium zeolite water softening system.....	184,366	1971-72	189,000	181,307	181,307
Kingston					
Helmer and Tutton					
Design services—Junior Officers' Quarters—fee 4.5 percent for preliminary and 5 percent based on estimated cost of construction.....	35,000	1971-72	39,000	11,610	11,610
Jim Magee Plumbing & Heating Ltd					
Repair underground steam distribution.....	211,113	1970-71	52,350	52,251	211,113(f)
Harry P Smith					
Design services—Communications Training Building—fee 4.5 percent of cost of construction of the work designed.....	41,229	1971-72	41,229	41,229	41,229
M Sullivan & Son Ltd					
Addition to Officers' Mess Building C-1.....	677,820	1971-72	707,736	111,577	111,577
Lowther					
Woodard Park Development Co					
Construction of sewage treatment plant.....	127,454	1971-72	133,754	101,057	101,057
North Bay					
Helmer & Tutton					
Design services—indoor swimming pool—fee 5.25 percent of cost of construction.....	11,645	1971-72	11,645	11,645	11,645(f)
Petawawa					
G R LeBarre & Co Ltd					
Reroof building BB 104.....	214,440	1971-72	248,000	72,889	72,889
M Sullivan & Son Ltd					
Construction of 32-bed hospital and dental clinic (Reduced by change order to \$1,149,210).....	1,149,210	1969-70	40,257	40,257	1,149,210(f)
Construction of extension to General Panet High School. Reduced by change order to \$293,610.....	293,610	1970-71	140	140	293,610(f)
Rockcliffe					
Robert Construction Co (Ottawa) Ltd					
Construction of 15 classroom addition to school. TB 704570 April 29, 1971 authorized an increase of \$9,692 to provide for additional work.....	529,370	1970-71	10,655	10,655	529,370(f)

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—continued</i>					
Tessier Construction Ltd Renovate bathrooms PMQs	131,800	1971-72	151,570	32,354	32,354
Shirley Bay Herbert T Brune Construction Ltd Various alterations for conversion of building 29	112,891	1970-71	12,917	12,917	112,891(f)
Toronto Daybar Contracting Co Construction of 8 PMQs	218,926	1970-71	218,926	218,926	218,926(f)
Orval B Dodd Construction Ltd Construction of administration building	778,646	1970-71	353,920	350,974	776,078
Newmarch Mechanical Ltd Alterations and additions to Central Heating Plant No 1	423,688	1969-70	1,200	1,200	423,688(f)
Trenton Automatic Sprinkler Co (1964) Ltd Fire protection sprinklers in hangars	108,082	1970-71	45,428	45,428	108,082(f)
Concord (Ottawa) Electrical Contractors Ltd Airfield lighting regulator vault revisions	125,182	1970-71	15,467	15,467	125,182(f)
H J McFarland Construction Co Ltd Extension to runway and airfield rehabilitation	1,393,592	1970-71	804,405	804,405	1,393,592(f)
Apron reconstruction	514,010	1971-72	540,000	361,787	361,787
Miron-Wiggers Construction Ltd Construction of precision measuring equipment laboratory	224,625	1970-71	81,650	62,125	215,475
Refuelling tender compound	104,456	1971-72	104,456	104,456	104,456(f)
Wright & North Construction Ltd Install shower and tile walls—PMQs Middleton Park	101,085	1971-72	116,248	80,592	80,592
Uplands H G Francis & Sons Ltd Provide fixed automatic fire protection in hangars	106,887	1971-72	122,920	38,194	38,194
<i>Manitoba</i>					
Portage la Prairie Asphalt Services Ltd Asphalt overlay runway and resurface road areas	161,993	1971-72	161,993	161,993	161,993(f)
Norland Construction Ltd Renovate kitchen area—Building 42	248,207	1971-72	249,500	28,039	28,039
Shilo Aetna Roofing Co Ltd Reroof and repair and resurface roofs of buildings	133,335	1971-72	170,000	123,603	123,603
Oswald Decorating Co Interior painting 264 married quarters housing units (Reduced by Change Order to \$104,100)	104,100	1970-71	64,613	64,613	104,100(f)
<i>Saskatchewan</i>					
Moose Jaw Graham Construction Ltd Four classroom extension to school	131,258	1971-72	131,258	131,258	131,258(f)
Grinnell Sales Ltd Automatic fire protection for hangars	169,541	1970-71	5,263	5,263	169,541(f)
<i>Alberta</i>					
Calgary Boulder Construction Ltd Construct Junior Ranks Club	250,000	1971-72	250,000	250,000	250,000(f)
Foundation Co of Canada Ltd Addition to hangar No 1—Currie Barracks	161,194	1971-72	167,923	137,520	137,520
Joyce Construction Co Ltd Vehicle storage building C-3	116,543	1971-72	122,397	34,965	34,965
Cold Lake Bennett & White Alberta (1963) Ltd Extension and renovations to base hospital building 51	225,736	1971-72	232,767	158,102	158,102

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Alberta—continued</i>					
Cana Construction Co Ltd					
Space detection and tracking systems Spadats building.....	260,820	1970-71	100,282	100,282	260,820(f)
Everall Construction (Edmonton) Alberta					
Asphalt overlay and slurry seal airfield pavements.....	176,485	1971-72	176,485	176,485	176,485(f)
J Mason & Sons Protective Coatings Ltd					
Repaint exterior of 331 PMQs.....	100,543	1971-72	100,543	100,543	100,543(f)
Sinclair Skakun and Naito					
Design services—Extension to Engineering building—fee 4.5 percent of cost of construction of the work designed.....	10,000	1971-72	11,000	2,731	2,731
Suffield-Ralston					
Pyrotherm Equipment Ltd					
Installation and start-up of thermal destructor.....	150,363	1970-71	33,239	33,239	150,363(f)
Vipond Automatic Sprinkler Co Ltd					
Automatic fire protection spinkler for hangars (Reduced by Change Order to \$271,339).....	271,339	1970-71	120,665	120,665	271,339(f)
Edmonton					
Aetna Roofing (1965) Ltd					
Reroof buildings D-2 and D-3—Griesbach Barracks.....	255,739	1971-72	302,145	108,816	108,816
Canada-Wide Painting Contractors					
Interior painting married quarters.....	112,424	1971-72	131,100	5,480	5,480
Cramer & Bennett Holding Co Ltd					
Addition to Junior Ranks Lounge Building 210, Namao.....	186,000	1971-72	186,000	186,000	186,000
Poole Construction Ltd					
Construction helicopter operating facilities.....	781,674	1971-72	822,970	770,796	770,796
Poole Engineering Co Ltd					
Repair concrete apron adjacent to hangars.....	356,692	1970-71	181,376	181,376	356,692(f)
Prevale Construction Ltd					
Addition to Major General Griesbach School Building B-1.....	125,700	1971-72	144,555	33,181	33,181
H J Richards					
Design services—addition to junior ranks lounge fee 4.5 percent of cost of construction of the work designed.....	19,961	1971-72	19,961	19,961	19,961(f)
Wappel Concrete & Construction Co Ltd					
Reconstruction of aircraft parking apron and supply and installation of power supply line.....	504,355	1971-72	504,355	504,355	504,355(f)
<i>British Columbia</i>					
Chilliwack					
Bird Construction Co Ltd					
Base consolidation Technical Services Building.....	1,817,433	1971-72	1,844,500	1,011,294	1,011,294
Walter Cabott Construction Ltd					
Construction of explosives storage facilities.....	108,661	1971-72	111,613	89,705	89,705
J Douglas Henderson					
Architectural services report—Technical Services Complex (Contract under \$100,000 in 1970-71) (payments were \$72,739).....	113,613	1970-71	40,874	40,874	113,613
Townley Matheson & Partners					
Architectural services—base hospital—fee 5.6 percent of cost of construction plus certain other expenses.....	28,697	1969-70	18,001	18,001	28,697(f)
B H Voth Co Ltd					
Renovations and extension to administration building. TB 707692 September 30, 1971 authorized increase of \$624 to provide for additional work.....	371,832	1970-71	260,126	252,937	367,205
Construct Base Hospital.....	477,193	1971-72	496,000	226,823	226,823
Comox					
Grinnell Sales Ltd					
Provide automatic fire protection.....	103,695	1971-72	104,781	103,695	103,695(f)
E J Hunter & Sons Ltd					
Improve POL fuel dispensing facility.....	108,609	1971-72	108,609	108,609	108,609(f)
*Quandra Construction Co Ltd					
Comox Warf replacement.....	120,000	1971-72	60,000	60,000	60,000
D Robinson Construction (1952) Ltd					
Construction of concrete reservoir pumphouse extension.....	113,099	1970-71	2,794	2,794	113,099(f)
Wyder Electric Co Ltd					
Renovations of approach and threshold.....	165,418	1971-72	183,409	129,217	129,217

*Awarded through the Department of Public Works

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS, AND EQUIPMENT—Continued

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Esquimalt					
Associated Engineering Services Ltd					
Design sewage interception system fee 4.32 percent of cost of work designed.....	19,575	1969-70	10,342	10,342	19,575(f)
Beaver Construction Co Ltd					
Apron reconstruction—Patricia Bay.....	155,440	1971-72	180,000	10,376	10,376
Chew Excavating Ltd					
Sewage interception system—HMCS Naden.....	299,677	1971-72	342,183	231,268	231,268
Nor-West Decorators Ltd					
Interior painting married quarters housing units.....	155,870	1970-71	53,867	53,867	155,870(f)
Webb & Trace Ltd					
Construct sewage treatment facilities dockyard.....	517,730	1971-72	596,617	318,522	318,522
Masset					
Granby Construction & Equipment Ltd					
Stripping peat material PMQ area TB 704924 May 20, 1971 authorized increase of \$52,578 for additional work.....	249,003	1968-69	52,578	52,578	249,003(f)
Janin Western Contractors Ltd					
Domestic complex & housing (179 units) roads & utilities various buildings.....	8,897,464	1969-70	2,055,507	1,857,002	8,706,007
North West Territories					
Alert					
Marani Rounthwait & Dick					
Environmental concept study and report on design program new accommodation CFRS.....	111,285	1971-72	111,285	94,701	94,701
Inuvik					
Poole Construction Ltd					
Air conditioning operations building and modify station fire alarm system.....	115,031	1970-71	1,362	1,362	115,031(f)
*Yukon Construction Co Ltd					
Extension to Gym/Stores Building and vehicle garage.....	313,685	1971-72	295,338	295,338	295,338
Yellowknife					
*Heron Construction Ltd					
Construction of combined DND/RCMP Hangar.....	228,360	1971-72	223,624	223,624	223,624
Mod Industries Ltd					
Construction of administration building.....	300,741	1970-71	29,529	29,529	300,741(f)
General					
Various					
Ball Brothers Ltd					
Additions and alterations to building B-38.....	627,341	1971-72	650,286	623,582	623,582
Canadian Westinghouse Co Ltd					
Purchase sequence flashing light units for various sites.....	232,737	1971-72	255,626	232,737	232,737(f)
Defence Construction (1951) Limited					
.....	13,685,070	1962-63	1,350,000	1,323,092	13,658,162
.....	120,345	1962-63	10,000	1,875	112,200
Foundation Co of Canada Ltd					
Construction.....	353,162	1962-63	32,252	15,262	336,172
Maintenance and Operation—Cost plus fixed fee of \$226,800. TB 703-862 April 29, 1971 authorized increase of \$1,110,100 to cost and \$42,900 to fixed fee. This increase plus revisions by change orders increased revised contract value from \$7,005,952 to \$8,166,200.....	8,166,200	1962-63	1,241,477	1,145,584	8,070,307
F Greco & Sons Ltd					
Alterations to Croil Hall—Borden.....	188,206	1971-72	188,206	188,206	188,206(f)
James Kemp Construction Ltd					
Addition to Building C-31—Kingston.....	396,539	1971-72	407,629	396,290	396,290
M & D Kennedy Contractors Ltd					
Addition and alterations to Hangar 18 Camp Borden.....	263,358	1971-72	301,382	260,241	260,241
Modern Construction Ltd					
Construction of helicopter operating facilities—accommodation, out-side services and hangar.....	1,871,269	1971-72	1,871,269	1,801,046	1,801,406
T Pringle & Son Ltd					
Design helicopter hangars—fee of 1.4 percent to cost of construction of the work designed.....	75,704	1970-71	25,052	25,052	75,704(f)

*Awarded through the Department of Public Works.

NATIONAL DEFENCE—Concluded

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS, AND EQUIPMENT—Concluded

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Various—continued					
Rodney Contractors Ltd Installation and services for 36 mobile homes plus storage and maintenance units.....	260,969	1970-71	124,058	124,058	260,969(f)
Sillman Company (Northern) Ltd Installation and services for 36 mobile homes plus storage and maintenance units.....	259,991	1970-71	132,434	132,434	259,991(f)
Uni-Form Builders Ltd Construction of helicopter operating facilities. Accommodation outside services and hangar.....	1,780,715	1971-72	1,780,715	1,754,290	1,754,290
Woodard Park Development Co Installation and services for 36 mobile homes.....	235,336	1970-71	60,063	60,063	235,336(f)

PAYMENTS OF \$25,000 OR OVER FOR LAND AND BUILDINGS

Payee	Description and location of property	Authority	Amount
Ruth McKay.....	Additional land for base expansion, Chilliwack, British Columbia.....	Government Land Acquisition Regulations.....	\$25,000
James Stevenson.....	Additional land for base expansion, Chilliwack, British Columbia.....	T.B. 708396, November 8, 1971.....	27,000
Mary Gallivon and Doris Savage.....	Additional land for Royal Military College, Kingston, Ontario.....	T.B. 705133, May 21, 1971.....	30,000
Edwin Conway.....	Additional land for training area, Valcartier, Quebec.....	T.B. 683950, October 16, 1968.....	*28,000
Margaret Murphy Conway and Leonard Conway.....	Additional land for training area, Valcartier, Quebec.....	T.B. 683950, October 16, 1968.....	*28,000
Michael Neville.....	Additional land for training area, Valcartier, Quebec.....	T.B. 683950, October 16, 1968.....	*29,660

*Partial payment only.

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

	Amount
	\$
DEFENCE SERVICES PORGRAM	
Ships.....	66,077,627
Military pattern vehicles.....	917,478
Aircraft and engines.....	27,971,961
Mobile land equipment.....	6,536,697
Armament equipment.....	602,892
Electronic and communications equipment.....	23,623,470
Special training equipment.....	1,474,609
Miscellaneous technical equipment.....	7,921,721
Ammunitions and bombs.....	18,976,267
Development.....	8,301,520
	162,404,242

NATIONAL HEALTH AND WELFARE

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
MEDICAL SERVICES PROGRAM					
<i>Manitoba region</i>					
Hodgson Man					
*Construct P W Moore Hospital.....	1,716,611	1971-72	200,000	158,061	180,300
Norway House Man					
*Construct nursing residences.....	189,000	1971-72	73,600	85,090	85,090
Norway House Man					
*Construct medical clinic.....	195,000	1971-72	75,000	75,639	75,639
Poplar River Man					
*Construct nursing station.....	180,000	1970-71	33,500	32,853	178,298
Pukatawagan Man					
*Construct nursing station.....	163,000	1970-71	20,500	19,202	157,625
<i>Northern region</i>					
Baker Lake N W T					
B F Klassen Construction Ltd					
Install a portable nursing station.....	103,200	1970-71	4,200	4,200	112,600
Broughton Island N W T					
Jasmin Construction Co Ltd					
Construct nursing station.....	241,600	1970-71	101,000	107,700	289,200
Clyde River N W T					
Jasmin Construction Co Ltd					
Construct nursing station.....	242,900	1970-71	107,000	105,800	283,100
Fort McPherson N W T					
B F Klassen Construction Ltd					
Construct nursing station.....	235,700	1970-71	10,300	11,200	263,900
Fort Providence N W T					
Bowman Industries					
Construct nursing station.....	228,800	1970-71	6,300	6,500	244,600
Fort Resolution N W T					
Solesky Construction Ltd					
Replacement of nursing station.....	220,900	1970-71	3,600	3,600	246,900
Inuvik N W T					
Expansion to Inuvik General Hospital.....		1971-72	75,000	29,500	29,500
Tuktoyaktuk N W T					
Poole Construction Ltd					
Construct nursing station.....	220,000	1971-72	211,000	210,200	210,200
<i>Ontario Region</i>					
Pikangikum Ont					
D N Cameron Construction Ltd					
Construct nursing station.....	215,136	1970-71	125,000	133,250	261,252
Sandy Lake Ont					
D N Cameron Construction Ltd					
Construct nursing station.....	226,260	1970-71	135,136	151,136	365,903
Sioux Lookout Ont					
*Bergman Builders Kenora Ltd					
Construct nurses residence.....	292,562	1970-71	244,000	243,808	344,637

*Awarded through the Department of Public Works.

NATIONAL HEALTH AND WELFARE—Continued

CONSTRUCTION AND ACQUISITION OF
MACHINERY AND EQUIPMENT

Department	Amount
	\$
ADMINISTRATION PROGRAM	
Communication equipment.....	113,269
Office equipment.....	62,745
Office furniture.....	149,355
Transportation equipment.....	8,395
Miscellaneous equipment.....	9,185
	342,949
HEALTH SERVICES PROGRAM	
Laboratory equipment.....	356
Office equipment.....	40
Transportation equipment.....	4
	400
HEALTH INSURANCE AND RESOURCES PROGRAM	
Office furniture and fixtures.....	24,209
Office machines and equipment.....	21,901
	46,110
MEDICAL SERVICES PROGRAM	
Communication and related equipment.....	134,975
Dental equipment.....	265,612
Furniture and fixtures.....	251,409
Hospital equipment.....	1,019,068
Office equipment.....	122,631
Other equipment.....	32,574
Transportation equipment.....	248,697
	2,074,966
FOOD AND DRUG SERVICES PROGRAM	
Communication and related equipment.....	283,311
Computers.....	57,176
Furniture and fixtures.....	324,543
Laboratory equipment.....	815,819
Transportation equipment.....	85,134
	1,565,983
WELFARE SERVICES PROGRAM	
Furniture and fixtures.....	47,542
Office machines and equipment.....	535,182
Miscellaneous equipment.....	28,878
	611,602
FITNESS AND AMATEUR SPORT PROGRAM	
Communication equipment.....	2,762
Office equipment.....	8,859
Office furniture and fixtures.....	11,223
	22,844
	4,664,854
Medical Research Council	
Office equipment and furnishings.....	27,176
	4,692,030

NATIONAL REVENUE—Customs & Excise

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures to date	Expenditures to date
	\$		\$	\$	\$
<i>Quebec</i>					
Cantic					
Turnbull Construction Co Ltd					
Improvements to customs wharf and approach.....	122,325	1971-72	150,000	59,825	59,825

PAYMENTS OF \$5,000 OR OVER FOR LAND AND BUILDINGS

Payee	Description and location of property	Authority	Amount
			\$
Rosswell B. Ashton and Winnifred M. Ashton.....	Land for new customs facilities, Aldergrove, British Columbia	Justice VP 12926, December 9, 1971	19,969

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

	Amount
	\$
Customs and Excise	
Telecommunication equipment.....	20,754
Scientific equipment.....	8,581
Transportation equipment.....	46,946
Household and office equipment.....	842,654
Miscellaneous equipment.....	43,456
	962,391
Taxation	
Data processing equipment.....	29,530
Office equipment.....	585,009
Office furniture.....	960,236
Training equipment.....	137,648
	1,712,423
	2,674,814

POST OFFICE

CONSTRUCTION AND ACQUISITION OF
MACHINERY AND EQUIPMENT

	Amount
	\$
Transportation equipment.....	2,405,625
Standard equipment.....	836,442
Mail box equipment.....	447,375
Mailing machinery equipment.....	2,626,510
Office furniture and equipment.....	1,259,479
	7,575,431

PRIVY COUNCIL

CONSTRUCTION AND ACQUISITION OF
MACHINERY AND EQUIPMENT

	Amount
	\$
Privy Council Office	
PRIVY COUNCIL OFFICE PROGRAM	
Office equipment.....	121,759
Office furniture.....	124,984
Computers.....	89,330
	336,073
SECRETARIAT FOR SERVICE POLICY AND TECHNOLOGY PROGRAM	
Office equipment.....	37,060
Office furniture.....	59,865
	96,925
	432,998
Public Service Staff Relations Board	
Interpretation equipment.....	1,259
Office furniture and furnishings.....	40,838
Office equipment.....	6,663
	48,760
Science Council of Canada	
Office furniture and fixtures.....	15,242
Office machines and equipment.....	12,455
	27,697
	509,455

PUBLIC WORKS

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Vote 15 ACCOMMODATION PROGRAM—Capital expenditures
including expenditures on works other than federal property

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures to date	Expenditures to date
	\$		\$	\$	\$
<i>Newfoundland</i>					
Marystown—Federal Building					
Contract: J J Hussey Ltd St John's Nfld.....	246,503	1969-70		1,607	246,503(f)
Stephenville—Public Building.....			100,000		
<i>Nova Scotia</i>					
Bridgewater—Public Building.....			100,000		
Land Purchase: Erna May O'Neil.....				40,000	40,000
<i>New Brunswick</i>					
Fredericton—Federal Building—Alterations and Air Conditioning.....			350,000		
Contract: Simpson Construction Limited Fredericton NB.....	277,951	1971-72		161,318	161,318
Fredericton—Waggoner's Lane Building—Alterations and Improvements..			50,000		
Sackville—Public Building.....			250,000		
<i>Quebec</i>					
Alma—Federal Building.....			40,000		
Coaticook—Public Building.....			50,000		
Contract: R E Stewart Construction Corp Sherbrooke Que.....	327,486	1970-71		47,764	327,486(f)
Cowansville—Federal Building—Additions					
Contract: Marieville Construction Inc Marieville Que.....	234,852	1970-71		102,242	234,852(f)
Drummondville—Alterations and Improvements.....			200,000		
Contract: G Beaudet & Cie Ltée Warwick Que.....	384,577	1970-71		383,469	383,469
Professional fees: Ferdinand Blais Drummondville Que design and supervision.....				16,942	38,280
Hull—Heating & Cooling Services.....			1,200,000		
Hull—Place du Portage.....			8,377,000		
Contract: Thomas Fuller Construction Ottawa Ont.....	13,249,923	1970-71		8,399,295	10,953,768
Professional fees: Daniel E Lazosky Montreal Que design and supervision	443,417	1969-70		131,402	388,380
A N Miller Montreal Que realty services (Amends reporting in 1970-71 Public Accounts).....				19,800	25,200
Design International Mount Royal Que design of rental facilities.....				16,000	16,000
D E Lazosky Montreal Que office planning.....	158,000	1971-72		142,765	142,765
Hull—Place du Portage Phase II.....			800,000		
Contract: Pitts, Quiber Ltd Toronto Ont—Stage A.....	568,802	1971-72		199,952	199,952
Professional fees: Daniel E Lazosky Montreal Que design and supervision					
—Stage ABC.....	669,068	1971-72		152,955	152,955
A N Miller Montreal Que realty services.....				14,400	14,400
Hull—Public Building—Improvements.....			100,000		
Contract: Donald Servant Electric Ottawa Ont.....	359,000	1971-72		353,401	353,401
Professional fees: Pageau Morel & Lefebvre Hull Que design and supervision.....				20,104	20,104
Matane—Public Building.....			401,000		
Montreal—Central Federal Building.....			2,000,000		
Professional fees: Begin Charland & Valiquette Montreal Que appraisal..				9,379	9,379
North & Leonard Inc Montreal Que feasibility study and appraisal..				16,885	16,885
Montreal—Customs Building—Improvements.....			314,000		
Montreal—National Revenue Building—Improvements.....			1,000,000		
Professional fees: Barré Pellerin Lemoine & Ass Montreal Que design and supervision.....	282,553	1970-71		39,578	84,529
Keith Jenkins & Associates Ltd Montreal Que elevators design supervision.....				833	833
Montreal—400 Youville Square—Alterations and Improvements.....			350,000		
Contract: L A Electrique Inc Montreal Que.....	124,950	1971-72		50,000	50,000
Professional fees: Jacques Corriveau & Ass Inc Montreal Que design and supervision.....				2,493	2,493
Huza—Thibault Montreal Que preliminary estimate, site survey and preparation of plans.....				2,830	2,830
Montreal—Unemployment Insurance Building—Improvements					
Contract: Jean Mailhot Inc Laval Que.....	1,659,713	1969-70		45,772	1,658,147

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—concluded</i>					
Professional fees: Asselin Benoit Boucher Ducharme Lapointe Inc Montreal Que design and supervision.....	168,016	1969-70		17,029	167,433
Quebec—Champlain Terminal—Improvements.....			500,000		
Quebec—15 Henderson Street—Improvements.....			200,000		
Professional fees: Boutillette Parizeau & Buis Montreal Que.....				26,596	26,596
Ste Foy—Public Building.....			100,000		
Contract: Francois Jobin Quebec Que.....	3,049,829	1969-70		641,471	3,049,829(f)
Professional fees: Paul E Samson Quebec Que.....	186,456	1966-67		24,421	186,456(f)
Land Purchase: Société Delta Inc (Amends reporting in 1970-71 Public Accounts).....					128,100
St Laurent—3255 Cote de Liesse—Alterations and Improvements.....			676,000		
Sherbrooke—Public Building—Improvements.....			700,000		
Sorel—Public Building—Alterations					
Contract: Deschesnes & Perrault Construction Montreal Que.....	342,282	1971-72		342,282	342,282(f)
Professional fees: Hamel Malouin & Ass Drummondville Que design and supervision.....				11,511	37,175
Trois-Rivières—Federal Building—Additions					
Contract: Thermo Design (Quebec) Ltd Montreal Que.....	277,284	1970-71		8,723	277,284(f)
Professional fees: Caron Juneau Bigue & Baril Trois-Rivières Que design and supervision (Amends reporting in 1969-70 Public Accounts).....				12,020	27,328
Val d'Or—Federal Building—Improvements.....			175,000		
Professional fees: Monette Leclerc & St Denis Val d'Or Que design and supervision.....				12,072	12,072
Victoriaville—Public Building.....			300,000		
<i>Ontario</i>					
Barrie—Public Building.....			600,000		
Listowel—Federal Building.....			90,000		
North Bay—Public Building—Improvements.....			330,000		
Contract: Simcoe Mechanical Contracting Limited Orillia Ont.....	297,901	1971-72		297,901	297,901(f)
Professional fees: Shore and Moffat and Partners Toronto Ont design and supervision.....				20,108	20,108
Peterborough—Public Building—Improvements					
Contract: Simcoe Mechanical Contracting Limited Orillia Ont.....	289,691	1971-72		289,691	289,691(f)
Professional fees: Interplan Limited Toronto Ont supervision.....				2,049	2,049
Toronto—Arthur Meighen Building—Improvements.....			1,000,000		
Contract: Noren Construction Company Limited Weston Ont.....	4,059,892	1969-70		960,305	3,984,448
Professional fees: Moffat Moffat & Kinoshita Toronto Ont design and supervision.....	284,192	1968-69		35,534	280,850
Toronto—Building for Meteorological Branch.....			800,000		
Contract: W A McDougall Limited London Ont.....	8,050,798	1969-70		821,356	8,050,798(f)
Professional fees: Boigon and Heinon Don Mills Ont design and supervision.....	397,286	1955-56		15,691	397,286(f)
Toronto—Mulock Building—Improvements					
Contract: Cool Air Systems Limited Toronto Ont.....	265,024	1970-71		7,182	265,024(f)
Windsor—Public Building—Improvements.....			100,000		
Contract: Holec Vollmer Corp Ltd Windsor Ont.....	313,410	1970-71		2,997	313,410(f)
Professional fees: M M Dillon Limited London Ont design and supervision.....				(265)	21,939
<i>Ontario—Capital region</i>					
Ottawa—General Purpose Building Booth Street.....			866,000		
Contract: The Foundation Building Construction Co Ottawa Ont.....	9,271,000	1971-72		255,687	255,687
Professional fees: Ronald Ogilvie Ottawa Ont design and supervision (Amends reporting in 1970-71 Public Accounts).....	378,998	1969-70		3,292	216,954
Ottawa—Confederation Heights—Automated Control Centre.....			776,000		
Ottawa—Confederation Heights—Central Heating Plant—Additional Chilled Water Services					
Contract: Fraser Brace Engineering Co Ottawa Ont (Amends reporting in 1970-71 Public Accounts).....	786,008	1969-70		6,958	785,583
Ottawa—Connaught Building—Alterations and Improvements.....			1,800,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont.....	2,965,467	1971-72		1,851,262	1,851,262
Professional fees: G E Bemi & Associates Ottawa Ont design and supervision.....	202,755	1969-70		98,379	167,379

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital Region—continued</i>					
Ottawa—Dominion Bureau of Statistics—New Office Building.....			4,300,000		
Contract: Omega Construction Ltd Ville St. Laurent Que.....	12,075,681	1971-72		1,649,319	1,649,319
Professional fees: MacLean & MacPhadyen Ottawa Ont design and supervision.....	577,469	1966-67		169,104	371,834
Ottawa—Dominion Bureau of Statistics—Alterations and Improvements....			395,000		
Contract: M J Lafortune Construction Ltd Ottawa Ont.....	362,742	1971-72		243,166	243,166
Professional fees: Cummings Scally & Assoc Ottawa Ont design and supervision.....				21,703	21,703
Ottawa—External Affairs—Headquarters.....			10,734,000		
Contract: The Foundation Co Ottawa Ont (Amends reporting in 1970-71 Public Accounts).....	26,480,513	1970-71		15,019,367	20,639,500
Professional fees: Webb Zerafa Menkes Toronto Ont design and super- vision.....	1,373,626	1966-67		281,097	1,254,849
Robert Hedrick Ottawa Ont artwork (Amends reporting in 1970-71 Public Accounts).....				22,200	59,200
Ulysse Comtois Ottawa Ont artwork.....				13,500	13,500
Roger Vilder Ottawa Ont artwork.....				6,000	6,000
Robert Murray Ottawa Ont artwork.....				3,500	3,500
Gathie Falk Ottawa Ont artwork.....				9,100	9,100
Arthur Handy Ottawa Ont artwork.....				9,000	9,000
Ottawa—National Defence—Headquarters.....			11,606,000		
Contract: Louis Donolo Inc Montreal Que.....	27,568,546	1969-70		10,997,504	22,634,869
Professional fees: Gino Lorcini Ottawa Ont artwork.....				12,000	12,000
Searle Wilbee Rowland Toronto Ont design and supervision (Amends reporting in 1970-71 Public Accounts).....	1,214,222	1966-67		201,449	1,140,059
Robert Murray Ottawa Ont artwork.....				25,000	25,000
Micheline Beauchemin Ottawa Ont artwork.....				5,000	5,000
Guido Molinari Ottawa Ont artwork.....				6,000	6,000
H LeRoy Ottawa Ont artwork.....				25,000	25,000
Ulysse Comtois Ottawa Ont artwork.....				7,000	7,000
Jacques Hurtubise Ottawa Ont artwork.....				6,000	6,000
Mariette Rousseau Vermette Ottawa Ont artwork.....				7,500	7,500
Ottawa—National Revenue Data Centre—Site Improvements.....			150,000		
Contract: National Capital Commission Ottawa Ont.....	120,000	1971-72		120,000	120,000(f)
Ottawa—Tunney's Pasture—Central Heating Plant—Steam and Chilled Water Line Installation.....			300,000		
Contract: Antagon Construction Co Ltd Montreal Que.....	277,016	1971-72		277,016	277,016
Professional fees: Lalonde Girouard Letendre & Assoc Montreal Que. design and supervision.....				16,596	16,596
Ottawa—Tunney's Pasture—Data Centre—Alterations.....			1,500,000		
Contract: M J Lafortune Constr Ottawa Ont.....	2,398,136	1971-72		2,398,136	2,398,136(f)
Professional fees: Miska & Gale Ottawa Ont design and supervision.....	186,885	1970-71		42,808	182,128
<i>Manitoba</i>					
Brandon—Federal Building—Air Conditioning and Alterations.....			270,000		
Contract: Roziere Construction (1969) Ltd Winnipeg Man.....	265,076	1971-72		265,076	265,076
Churchill—Construction of Services—Federal Government's Share of the Cost.....			843,000		
Professional fees: Roger Elias Montreal Que plans.....				2,026	2,026
Winnipeg—Board of Grain Commissioner's Building.....			3,425,000		
Contract: Poole Construction Ltd Winnipeg Man.....	5,964,821	1970-71		3,495,792	4,135,658
Professional fees: Smith Carter & Parkin Winnipeg Man plans, specifica- tions and supervision (Amends reporting in 1970-71 Public Accounts).....	362,000	1970-71		73,597	344,214
Winnipeg—Federal Building—Improvements.....			650,000		
Contract: Peter Leitch Construction Winnipeg Man.....	959,192	1971-72		672,716	672,716
<i>Saskatchewan</i>					
Humboldt—Public Building.....			150,000		
Regina—Taxation Building—Alterations and Improvements.....			125,000		
<i>British Columbia</i>					
Kelowna—Federal Building					
Contract: Douillard Construction Ltd Kelowna B C.....	1,222,091	1969-70		55,963	1,222,091(f)
Professional fees: McCarter Nairne & Partners West Vancouver design and supervision (Amends reporting in 1970-71 Public Accounts).....	116,564	1963-64		37,291	116,564(f)
Revelstoke—Public Building.....			200,000		
Contract: Revelstoke Construction Co Ltd Revelstoke B C.....	494,388	1970-71		456,388	456,388

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia—continued</i>					
Salmon Arm—Public Building.....			150,000		
Vancouver—Alvin Building—Alterations and Improvements.....			475,000		
Contract: Commonwealth Construction Co Ltd Vancouver B C.....	221,322	1971-72		51,626	51,626
Vancouver—Begg Building—Alterations.....			200,000		
Contract: Cana Construction Co Ltd Richmond B C.....	506,792	1971-72		506,972	506,972(f)
Vancouver—Improved Air Conditioning and Alterations—Custom House..					
Contract: Allan & Viner Construction Ltd Vancouver B C.....	1,000,327	1969-70		641	1,000,327(f)
Professional fees: Park & Djawa Engineering Co Vancouver B C design and supervision (Amends reporting in 1970-71 Public Accounts).....				2,099	27,063
Vancouver—New Federal Building.....			1,500,000		
Professional fees: Erickson Massey Vancouver B C feasibility study.....				21,460	21,460
Land Purchase: Estate of Peter Reed.....				55,500	55,500
J Jones & Associates.....				6,363	6,363
Western Real Search Corp.....				7,666	7,666
City of Vancouver.....				13,222	763,222
Victoria—Customs Building—Alterations.....			100,000		
Contract: Cana Construction Co Ltd Richmond B C.....	397,285	1970-71		17,562	397,285(f)
Professional fees: Wade Stockhill Armour Victoria B C design and supervision.....				2,879	29,175
Wesco Mechanical Victoria B C feasibility study.....				3,550	3,550
Unlisted Projects					
<i>Nova Scotia</i>					
Digby—Federal Building—Air Conditioning					
Professional fees: Morris and Richard Consulting Engineers Halifax N S design.....				3,034	3,034
Halifax—Ralston Building—Alterations 1st Floor					
Contract: Parkway Construction Company Halifax N S	146,434	1970-71		32,089	32,089
Professional fees: Neill and Gunter Limited Fredericton N B design.....				2,378	2,378
Halifax—Ralston Building—Alterations 6, 7, and 8 Floors					
Professional fees: Neill & Gunter Limited Fredericton N B design.....				2,675	2,675
Halifax—Ralston Building—Alterations—Queen's Printer					
Professional fees: Neill & Gunter Limited Fredericton N B design.....				2,620	2,620
Inverness—Federal Building—Additions					
Professional fees: MacLeod & Sims Architects Sydney N S plans and specifications.....				2,760	2,760
Wolfville—Public Building					
Contract: Rosco Construction Limited Cambridge Station N S.....	143,218	1970-71		1,463	143,218(f)
<i>New Brunswick</i>					
Moncton—Alterations U I C Accommodation 4th Floor—Federal Building					
Contract: H & S Construction Limited Moncton N B.....	124,643	1971-72		101,806	101,806
<i>Quebec</i>					
Granby—Federal Building—Modifications					
Contract: J Brisette Ltée Montreal Que.....	167,558	1971-72		154,762	154,762
Professional fees: Lalonde Girouard Letendre Montreal Que Consultant, design and supervision				11,962	11,962
Lachute—Federal Building—Additions and Alterations					
Contract: J Brisette Ltée Montreal Que.....	119,502	1971-72		117,460	117,460
Professional fees: St. Amant Vézina Vinet & Brassard Montreal Que design and supervision.....				7,585	15,658
Lacolle—Federal Building—Alterations					
Professional fees: Rosen Caruso & Vecsei Montreal Que design and supervision.....				3,150	3,150
La Malbaie—Improvements					
Professional fees: Leblanc Montpetit Lagacé Montreal Que.....				7,192	7,192
LaSarre—Federal Building—Improvements					
Contract: Les Construction St Amant Inc LaSarre Que.....	134,625	1971-72		134,625	134,625(f)
Montreal—Charpentier Building—Alterations					
Contract: Duquette Const Ltée Laval Que (Amends reporting in 1970-71 Public Accounts).....	101,599	1970-71		20,154	101,599(f)
Montreal—National Revenue Building—Alterations					
Contract: Guilbaut Leduc & Daigle Inc Montreal Que.....	275,560	1971-72		145,807	145,807

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—continued</i>					
Montreal—150 St. Paul Street West—Alterations					
Professional fees: Technical Consulting Services Ltd Montreal Que chimney investigation.....				2,500	2,500
Montreal—Unemployment Insurance Commission Building—Alterations					
Contract: Jean Mailhot Inc Laval Que.....	102,138	1971-72		66,800	66,800
Port Alfred—Improvements					
Professional fees: Lemieux Morin Bourdages Doucet Simard & Ass Jonquière Que.....				4,457	4,457
Quebec—155 Dorchester—Parking Lot					
Professional fees: Tessier Corriveau Quebec Que.....				3,000	3,000
Quebec—155 Dorchester—Alterations					
Contract: Somec Inc Quebec Que.....	426,736	1971-72		426,736	426,736(f)
Professional fees: Leblanc Montpetit Montreal Que.....				32,234	32,234
Sherbrooke—Federal Building					
Professional fees: Leclerc Langlois & Ass Sherbrooke Que design and supervision.....				2,275	2,275
<i>Ontario</i>					
Brantford—Federal Building					
Contract: J B Carroll Electric Limited Tillsonburg Ont.....	164,700	1971-72		166,354	166,354
Professional fees: Interplan Limited Toronto Ont design.....				3,943	3,943
Campbellford—New Federal Building					
Contract: M J Finn Construction Limited Peterborough Ont.....	188,077	1969-70		640	188,077(f)
Professional fees: Barnett & Reider Toronto Ont design and supervision (Amends reporting in 1970-71 Public Accounts).....				148	10,344
Cobourg—Federal Building—Additions and Alterations					
Professional fees: Dunlop Wardell Matsui Aitken Toronto Ont design.....				2,294	2,294
Dunnville—Public Building					
Contract: Hope Loch Construction Thorold Ont.....	103,089	1970-71		11,343	103,089(f)
Professional fees: Fraser & Macie Welland Ont design and supervision.....				2,513	6,166
Fort Francis—Federal Building					
Professional fees: C D Howe Company Ltd Thunder Bay Ont design.....				6,850	6,850
Galt—Federal Building					
Professional Fees: Gordon L Sutin & Assoc Ltd Hamilton Ont design.....				2,070	2,070
Guelph—Federal Building					
Professional fees: Interplan Limited Toronto Ont design and supervision..				3,780	3,780
Hamilton—Dominion Public Building					
Professional fees: Interplan Limited Toronto Ont design.....				2,748	2,748
Hamilton—Dominion Public Building					
Professional fees: Souter Lanz Scott Taylor & Souter Welland Ont design				7,880	7,880
Hamilton—National Revenue Building					
Professional fees: Nicholas Fodor Toronto Ont design and supervision..				2,177	2,177
Hamilton—Alterations to Income Tax Accommodation—National Revenue Building					
Professional fees: Frank H Burcher Hamilton Ont design.....				2,265	2,265
Kingston—Federal Building					
Professional fees: Andrew J Connidis Kingston Ont design.....				4,425	4,425
Kingston—Public Building—Air Treatment					
Professional fees: Keith Associates Limited Willowdale Ont design and supervision.....				10,299	10,299
Kingston—Federal Building—Alterations					
Contract: Foley Construction Limited Kingston Ont.....	146,131	1971-72		146,131	146,131(f)
Kitchener—Federal Building					
Professional fees: Rybka Smith & Ginsler Limited Toronto Ont design and supervision.....				4,030	4,030
London—Lipton Building					
Professional fees: M M Dillon Limited London Ont design and supervision.....				6,836	6,836
London—Postal Station "B"					
Professional fees: M M Dillon Limited London Ont design and supervision.....				5,053	5,053
Markham—Public Building—Additions & Alterations					
Contract: Meacock Construction Company Limited Scarborough Ont (Amends reporting in 1970-71 Public Accounts).....	148,444	1970-71		90,732	148,444(f)
Professional fees: Allen Brown Sherriff Richmond Hill Ont design and supervision.....				5,519	11,156

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Ontario—continued					
Oshawa—Federal Building—Air Conditioning					
Professional fees: Nicholas Fodor & Associates Limited Toronto Ont design.....				3,041	3,041
Owen Sound—Federal Building					
Professional fees: R J Nash & Associates Willowdale Ont design and supervision.....				3,153	3,153
St Catharines—Federal Building					
Contract: W Benson & Son Limited Niagara Falls Ont.....	157,978	1971-72		135,043	135,043
Professional fees: MacBeth Williams Woodruff & Hadaway St Catharines Ont design and supervision.....				13,702	13,702
St Thomas—Federal Building					
Professional fees: Elgin Industrial Consultants Limited St Thomas Ont design and supervision.....				2,818	2,818
Sault Ste Marie—Federal Building					
Professional fees: Marani Rounthwaite & Dick Sault Ste Marie Ont design and supervision.....				6,000	6,000
Simcoe—Federal Building					
Professional fees: Interplan Limited Toronto Ont design.....				3,000	3,000
Stratford—Federal Building					
Professional fees: Elgin Industrial Consultants Ltd St Thomas Ont design and supervision.....				2,068	2,068
Toronto—Arthur Meighen Building Development of 5th Floor Department of Indian Affairs					
Professional fees: Helen Moffat & Assoc Limited Toronto Ont design.....				4,772	4,772
Toronto—Arthur Meighen Building Amalgamation of Department of Public Works' Offices					
Professional fees: John Gallop Associates Limited Toronto Ont design and supervision.....				16,000	16,000
Toronto—Arthur Meighen Building—Boiler Room Ventilation					
Professional fees: Moffat & Kinoshita Toronto Ont design and supervision.....				2,267	2,267
Toronto—Arthur Meighen Building Open Office Landscaping Department of Communications—9th Floor					
Professional fees: Don Waddington Limited Toronto Ont design.....				5,000	5,000
Ontario—Capital region					
Ottawa—Booth St Complex—Updating Main Transformers					
Contract: Campbell & Kennedy Electric Ottawa Ont (Amends reporting in 1970-71 Public Accounts).....	136,710	1970-71		115,067	115,067
Professional fees: L S Wilson & Associates Ltd Ottawa Ont design and supervision (Amends reporting in 1970-71 Public Accounts).....				981	7,604
Ottawa—Booth St 562 Fuel Research Lab—Alterations					
Contract: Coady Construction Ltd Ottawa Ont (Amends reporting in 1970-71 Public Accounts).....	129,377	1970-71		49,335	129,377(f)
Ottawa—National Defence Headquarters—Supply and Install Cafeteria Equipment					
Contract: Rideau Aluminum & Steels Ottawa Ont.....	264,100	1971-72			
Ottawa—No 6 & 9 Temporary Buildings—Alterations					
Contract: Comac Construction Ottawa Ont.....	113,447	1970-71		1,050	113,447(f)
Ottawa—RCMP HQ—Alta Vista—Uninterrupted Power System					
Contract: Canadian General Electric Co Ltd Ottawa Ont.....	485,080	1971-72		431,554	431,554
Professional fees: Murray & Murray Ottawa Ont design and supervision..				21,608	21,608
Ottawa—RCMP HQ—Renovate Freight Entrance					
Contract: Blue Water Construction Mississauga Ont.....	120,061	1971-72		120,062	120,062(f)
Ottawa—Tunney's Pasture—DBS Building—Conversion of 4 passenger elevators					
Contract: J & E Hall (Canada) Ltd Ottawa Ont.....	124,381	1970-71		105,228	105,228
Manitoba					
Boissevain—New Federal Building					
Contract: W W Construction Winnipeg Man.....	111,804	1971-72		11,804	111,804
Land Purchase: Town of Boissevain.....				5,075	5,075
Carman—New Federal Building					
Contract: W W Construction Winnipeg Man	121,202	1971-72		121,202	121,202
Land Purchase: Eric Lanksy.....				11,000	11,000
Minnedosa—New Public Building					
Contract: Hoffman Construction Ltd Winnipeg Man.....	113,031	1970-71		766	113,031(f)

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Manitoba—continued</i>					
Neepawa—New Public Building					
Contract: B F Klassen Construction Winnipeg Man.....	115,021	1970-71		90,441	115,021(f)
Virden—New Federal Building					
Contract: B F Klassen Builders Ltd Winnipeg Man.....	139,940	1970-71		36,449	139,940(f)
Winnipeg—Federal Building—Window Replacement					
Contract: Dominion Bronze Ltd Winnipeg Man.....	121,760	1971-72		30,440	30,440
Winnipeg—General Post Office Alterations					
Contract: Western Asbestos Ltd Winnipeg Man (Amends reporting in 1970-71 Public Accounts).....	109,000	1970-71		200	109,000(f)
Winnipeg—General Post Office—Computer Room Alterations					
Contract: B F Klassen Construction Ltd Winnipeg Man (Amends reporting in 1970-71 Public Accounts).....	128,089	1970-71		1,859	128,089(f)
Winnipeg—McDonald Building—Air Conditioning					
Contract: Ballard Enterprises Ltd Winnipeg Man (Amends reporting in 1970-71 Public Accounts).....	118,090	1968-69		4,155	118,090(f)
Winnipeg—McDonald Building—Alterations Basement & 1st Floor					
Contract: Pearson Construction Co Ltd Winnipeg Man.....	130,303	1970-71		109,105	130,303(f)
Winnipeg—McDonald Building—Alterations 2 3 & 4 Floors					
Contract: Pembina Construction Ltd Winnipeg Man.....	149,147	1970-71		102,102	149,147
Winnipeg—National Revenue Building—Carpeting					
Contract: Western Asbestos Ltd Winnipeg Man.....	102,259	1971-72		102,259	102,259
<i>Saskatchewan</i>					
Regina—Income Tax Building—Addition					
Professional fees: Ramsay Ramsay Assoc Regina Sask design.....				22,534	22,534
Saskatoon—Federal Building—Installation of Radiation Convector					
Professional fees: Angus Butler Engineering Ltd Saskatoon Sask design....				2,760	2,760
Shaunavon—New Federal Building					
Contract: Inland Construction Ltd Moose Jaw Sask.....	124,687	1970-71		106,721	124,687(f)
Yorkton—Federal Building—Air Treatment					
Contract: Blazer's Plumbing & Heating Ltd Regina Sask (Amends reporting in 1970-71 Public Accounts).....	124,151	1970-71		29,497	124,151(f)
<i>Alberta</i>					
Calgary—Public Building—Alterations 4th and 5th Floors					
Contract: Contemporary Office Interior Calgary Alta.....	132,711	1971-72		132,711	132,711
Edmonton—Oliver Building—Air Treatment					
Professional fees: Vinto Engineering Edmonton Alta design.....				3,818	3,818
<i>British Columbia</i>					
Douglas—C & I Building Alterations and Improvements Phase II					
Contract: Deitcher's Construction Co Ltd Port Coquitlam B C.....	130,553	1970-71		130,553	130,553(f)
Hope—Federal Building Addition					
Contract: Albion Construction Co Ltd North Vancouver B C.....	108,101	1971-72		61,113	61,113
Professional fees: Anderson Graham Chilliwack B C design and super- vision.....				4,000	4,000
Langley—Federal Building Alterations					
Professional fees: Albert J Church Langley B C design.....				2,924	2,924
Nelson—Federal Building—Improved Lighting					
Professional fees: M A Thomas & Assoc Ltd Vancouver B C design and supervision.....				2,562	4,566
Osoyoos—C & I Building—Lighting Improvements					
Professional fees: I Hayward North Vancouver B C design and supervision				2,457	2,457
Prince Rupert—Federal Building—Alterations and Improvements					
Contract: Seaward Construction Ltd Surrey B C.....	164,118	1971-72		4,586	4,586
Vancouver—Harry Stevens Building—Alterations 2nd Floor					
Professional fees: Totalplan Business Interiors Ltd Vancouver B C con- sultant and supervision.....				2,500	2,500
Vancouver—Old Federal Building—Alterations to 1st and 2nd Floors					
Contract: Commonwealth Construction Vancouver B C.....	164,741	1971-72		125,987	125,987
Victoria—Federal Building—Alterations and Improvements					
Professional fees: C Spratt & Assoc Victoria B C design and supervision..				1,727	2,608
Victoria—Federal Building—3rd, 4th, 5th Floors—Alterations and Im- provements					
Contract: H E Fowler & Sons Ltd Vancouver B C.....	198,221	1971-72		198,221	198,221(f)

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia—Continued</i>					
Professional fees: C Spratt & Assoc Vancouver B C design and super- vision				6,024	6,024
Whitehorse, Yukon Territory—Federal Building—Lighting Improvements Contract: S Montgomery Contractors Ltd Nanaimo B C.....	126,142	1970-71		1,228	126,142(f)
Professional fees: W J Haggert & Co Vancouver B C design and super- vision (Amends reporting in 1970-71 Public Accounts).....				436	10,733
Williams Lake—Federal Building—Alterations and Improvements Professional fees: Aubrey McKinnon & Associates Kamloops B C design and supervision.....				3,000	3,000
<i>Advance Planning</i>					
<i>Quebec</i>					
Hull—General Purpose Building No. 3 Land Purchase: National Capital Commission.....	2,500,000	1971-72		2,500,000	2,500,000
Victoriaville—Federal Building Land Purchase: Marcelin Roger.....				15,500	15,500
Mme A Mercier.....				11,200	11,200
Solange Roberge.....				22,500	22,500
Arthur Leblanc.....				18,600	18,600
Mme Regina Cote.....				13,300	13,300
P Emile Nadeau.....				9,000	9,000
Mme Monique Dion.....				8,000	8,000
Corporation Renaud.....				11,527	11,527
G Boucher.....				546	1,111
Lucien Houle.....				330	330
F Guillemette.....				120	120
R Goulet.....				300	300
J Campagna.....				450	450
C Ramesay.....				225	225
Jacques Legace.....				500	500
Emile Labe.....				270	270
Ville de Victoriaville.....				728	728
J B Prince.....				420	420
Dusseau & Archambault.....				90	90
Andre Daigle.....				288	288
<i>Ontario</i>					
Toronto—Metro Toronto Office Accommodation Professional fees: Davis Hicks & Associates Toronto Ont valuation services.....				6,855	6,855
Webb Zerafa Menkes Henderson Toronto Ont feasibility study.....				6,000	6,000
<i>Ontario—Capital Region</i>					
Ottawa—Higher Administrative Training Centre Professional fees: John Arnold Ottawa Ont drafting.....				3,258	3,258
Ottawa—Long Range Heating and Cooling Systems Professional fees: J Klassen & Assoc Ottawa Ont analysis.....				8,931	8,931
<i>Single Purpose Buildings</i>					
<i>Newfoundland</i>					
St. John's—Postal Terminal.....			200,000		
Professional fees: Racey MacCallum & Bluteau Limited St. John's Nfld investigation.....				4,478	4,478
Land Purchase: St. John's Housing Corporation	134,850	1971-72		125,000	125,000
<i>Nova Scotia</i>					
Amherst—Federal Building Professional fees: C A Fowler Bauld & Mitchell Limited Halifax N S preparation of plans and specifications (Amends reporting in 1969-70 Public Accounts).....				4,563	25,933
<i>Single purpose buildings</i>					
<i>New Brunswick</i>					
Saint John—Postal Terminal.....			875,000		
Professional fees: Sub Surface Surveys (1968) Limited Fredericton N B soil investigation.....				5,663	5,663
Murdoch Lingley Limited Saint John N B topographic survey.....				2,033	2,033

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec</i>					
Asbestos—Post Office.....			325,000		
Contract: Marquis & Frères Ltée Sherbrooke Que (Amends reporting in 1970-71 Public Accounts)	291,828	1971-72		265,798	265,798
Land Purchase: J A Lefebvre Asbestos Que (Amends reporting in 1970-71 Public Accounts).....					55,000
Aylmer—Post Office.....			250,000		
Blackpool—Customs and Immigration—Alterations and Improvements.....			300,000		
Contract: Germano Construction Ltd Montreal Que.....	232,864	1971-72		12,070	12,070
Blackpool—Customs—Route 9—Fire Protection and Waterworks Professional fees: J P Arsenault & Ass Montreal Que Consulting Engineers, design and supervision.....				6,104	13,474
Gatineau—Post Office.....			560,000		
Hull—Forest Research Centre.....			750,000		
Land Purchase: National Capital Commission Ottawa Ont (Amends reporting in 1969-70 Public Accounts).....				1,152	46,932
Hull—Printing Bureau—Alterations.....			510,000		
Contract: Normand Farquharson Ltd Ottawa Ont.....	123,611	1970-71		51,526	123,611(f)
Normand Farquharson Ltd Ottawa Ont.....	121,725	1971-72		121,725	121,725(f)
Professional fees: I H Neergaard Ottawa Ont design and supervision (Amends reporting in 1970-71 Public Accounts).....				2,400	9,600
Valere Langlois Hull Que design and supervision (Amends reporting in 1970-71 Public Accounts).....				5,555	10,955
Hull—Public Service Commission Language Centre—Air Conditioning.....			395,000		
LaSalle—Post Office.....			300,000		
Montreal—National Film Board—Distribution Branch Contract: Pisapia Construction Inc Montreal Que.....	3,633,676	1968-69		29,002	3,630,251
Professional fees: Beaulieu Lambert & Tremblay Montreal Que design and supervision.....	333,228	1965-66		7,302	332,228
Montreal—Post Office Building—Alterations and Improvements.....			400,000		
Professional fees: Canadian Corps of Commissioners Montreal Que protection services.....				2,488	2,488
Huza Thibault Montreal Que electrical system study.....				2,870	2,870
Scharry Ouimet Montreal Que design and supervision.....				17,596	17,596
Montreal—Postal Station Côte des Neiges.....			200,000		
Montreal—Postal Terminal—Improvements.....			209,000		
Contract: Raymond Matte & Fils Ltée Montreal Que.....	5,594,453	1969-70		169,575	5,341,497
Professional fees: Chagnon Ratelle & Ass St Eustache Que electrical design and supervision.....	154,082	1968-69		8,103	154,082(f)
Keith Jenkins & Ass Ltd Montreal Que elevators design and supervision.....				5,530	5,530
Scharry & Ouimet Inc Montreal Que mechanical design and supervision.....	269,000	1968-69		26,924	268,005
Quebec—National Health and Welfare Building—Renovations.....			200,000		
Quebec—National Revenue Building Contract: Delmont Const Trois Rivières Que.....	2,099,398	1969-70		6,880	2,099,398(f)
Professional fees: Tessier Corriveau Ste Foy Que design and supervision.....	115,000	1966-67		6,962	139,988(f)
Quebec—Postal Station "Charlesbourg".....			50,000		
Quebec—Postal Terminal—Improvements.....			340,000		
Contract: Somec Inc Quebec Que.....	403,150	1971-72		403,150	403,150
Professional fees: Dutil Potvin Trépanier & Masson Ste Foy Que design.....				34,416	34,416
Ville de Laval—Postal Terminal.....			870,000		
Contract: General Iron Works Co Ltd St Leonard Que.....	196,480	1971-72		55,963	55,963
Jean Mailhot Inc Laval Que.....	901,676	1971-72		813,661	813,661
<i>Ontario</i>					
Burlington—Post Office—Alterations and Improvements.....			50,000		
Contract: West—Lake Construction Limited Islington Ont.....	377,828	1970-71		250,888	377,828(f)
Professional fees: Roscoe MacIver & Stienstra Consultant, Hamilton Ont design and supervision.....				7,100	22,486
Time Audit Limited Toronto Ont project scheduling.....				2,727	6,500
Land Purchase: Stanley Tick, in Trust (Amends reporting in 1970-71 Public Accounts).....					69,000
Kingston—Postal Station "A".....			206,000		
Kirkland Lake—Post Office.....			175,000		
Kitchener—National Revenue Building—Alterations and Improvements.....			275,000		
Contract: Webers Construction Company Limited Guelph Ont.....	216,590	1971-72		206,753	206,753

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Ontario—continued					
Professional fees: Allen Brown Sherriff Architects, Richmond Hill Ont design.....				3,450	3,450
Sault Ste Marie—Postal Terminal.....			100,000		
Scarborough—Postal Terminal.....			1,200,000		
Contract: W A McDougall Limited London Ont (Amends reporting in 1970-71 Public Accounts).....	1,005,449	1970-71		38,569	1,005,449(f)
Land Purchase: Jume Investments.....	177,837	1969-70			177,837
Finlay McLachlan.....	100,900	1969-70			100,900
Albert Ross.....					76,900
County of York.....					81
Neil Gillis.....					496
(Amends reporting in 1970-71 Public Accounts)					
Scarborough—Postal Station "A"—Alterations.....			300,000		
Stouffville—Post Office.....			150,000		
Toronto—Postal Station "P".....			250,000		
Toronto—Postal Station "V".....			150,000		
Toronto—Postal Station "Z".....			200,000		
Toronto—Major Postal Terminals.....			6,583,000		
Gateway Postal Facility					
Professional fees: Woods Gordon & Co Toronto Ont Project Manager (Amends reporting in 1970-71 Public Accounts).....	7,289,155	1971-72		1,254,130	1,295,399
Land Purchase: Fraser and McLaughlin.....	553,924	1971-72		553,924	553,924
Vailia Investments.....	150,249	1971-72		150,249	150,249
Brookdale Developments.....	102,693	1971-72		102,693	102,693
Glen Ash Developments.....	401,493	1971-72		401,493	401,493
Ethel Grice.....				12,302	12,302
Focal Properties.....				25,000	25,000
Harvey A & Dorothy M Ackers.....				2,600	2,600
Ellis J Madsen.....				2,000	2,000
Laura Della—Via.....				2,600	2,600
North Central					
Professional fees: Woods Gordon & Co Toronto Ont Project Manager (Amends reporting in 1970-71 Public Accounts).....				90,190	98,798
Land Purchase: Leavens Bros (Amends reporting in 1970-71 Public Accounts).....	1,386,000	1971-72		1,386,000	1,400,000
Toronto East					
Professional fees: Woods, Gordon & Co Toronto Ont Project Manager (Amends reporting in 1970-71 Public Accounts).....	149,385	1971-72		89,889	98,497
South Central Letter Processing Plant					
Professional fees: Woods Gordon & Co Toronto Ont Project Manager (Amends reporting in 1970-71 Public Accounts).....	4,129,332	1971-72		551,781	658,217
Land Purchase: Burton Winberg.....				24,647	24,647
American Auto Rebuilders.....				49,000	49,000
York Trading Company.....				78,000	78,000
Estate of Harry A Wickett.....				49,100	49,100
H A Wickett Company Ltd.....	225,000	1971-72		225,000	225,000
Holland & Neil.....				22,000	22,000
Couchman Trade Bindery.....				52,000	52,000
Treas City of Toronto.....	427,865	1971-72		427,865	427,865
Toronto Harbour Commission.....	1,137,614	1971-72		1,137,614	1,137,614
Charles Sager in Trust.....				68,050	68,050
Magwood Frith & Casey.....				28,042	28,042
John V Sinclair.....	198,000	1971-72		198,000	198,000
J V Sinclair & Son.....				12,000	12,000
Canadian Auto.....				1,000	1,000
Roy Byron.....				50	50
Ontario—Capital region					
Ottawa—Agriculture					
ADRI—Heating Plant.....			600,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont.....	1,658,800	1971-72			
Professional fees: Goodkey Weedmark & Associates Ottawa Ont design and supervision.....	105,597	1971-72		63,147	76,568
ADRI—Pathology Laboratory.....			1,000,000		
Contract: The Foundation Co of Canada Toronto Ont.....	11,520,619	1971-72		627,860	627,860
Professional fees: Green Blankstein Russel & Assoc Winnipeg Man design and supervision.....	591,504	1961-62		11,426	335,476

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital region—continued</i>					
ADRI—Farm Buildings.....			415,000		
Contract: Admiral Engineering & Construction Ltd Ottawa Ont.....	307,999	1971-72		209,794	209,794
Professional fees: Miska & Gale Ottawa Ont design and supervision.....				12,705	12,705
ARI and ADRI—Site Development.....			100,000		
ARI—Farm Buildings.....			585,000		
Contract: Admiral Engineering & Const Ltd Ottawa Ont.....	233,550	1970-71		139,720	233,550(f)
Ottawa—Besserer Building—Alterations and Improvements.....			205,000		
Contract: F E Cummings Const Co Ltd Ottawa Ont.....	504,834	1971-72		504,834	504,834(f)
Professional fees: Ingram & Pye Ottawa Ont design and supervision.....				43,515	43,515
Ottawa—Carson Road PSC Language School—Improvements.....			1,030,000		
Contract: T P Crawford Limited Ottawa Ont (Amends reporting in 1970-71 Public Accounts).....	152,000	1970-71		117,565	152,000(f)
Hull—Ottawa Masonry Ltd Ottawa Ont (Amends reporting in 1970-71 Public Accounts).....	122,210	1970-71		56,603	122,210(f)
Ottawa—Connaught Building—Extension of Heating and Cooling.....			257,000		
Contract: Taggart Construction Ltd Ottawa Ont.....	306,039	1971-72		282,037	282,037
Professional fees: Surveyor Nenniger & Chenevert Inc Montreal Que des- ign and supervision (Amends reporting in 1970-71 Public Accounts).....				5,553	17,174
Ottawa—Department of National Defence Building—Extension of Heating and Cooling.....			185,000		
Contract: Canadian International Comstock Ottawa Ont.....	421,448	1971-72		421,448	421,448
Professional fees: Surveyor Nenniger & Chenevert Inc Montreal Que des- ign and supervision (Amends reporting in 1970-71 Public Accounts).....				11,648	23,448
Ottawa—Energy, Mines and Resources—Relocating of Air Photo Unit.....			150,000		
Ottawa—Energy, Mines and Resources—Tailings Disposal Unit.....			300,000		
Ottawa—External Affairs Building—NRC CHP—Extension of Services.....			1,000,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont.....	1,798,800	1971-72		112,705	112,705
Ottawa—Government House—Development—Phase I.....			934,000		
Ottawa—National Defence Medical Centre—Heating Services to Postal Terminal and RCMP Complex.....					
Contract: Fraser—Brace Engineering Co Ottawa Ont.....	1,067,509	1969-70		25,022	1,067,509(f)
Professional fees: Goodkey Weedmark & Associates Ottawa Ont design and supervision.....				3,002	64,051
Ottawa—National Health and Welfare—Food and Drug Laboratory.....			348,000		
Professional fees: Moffat Moffat & Kinoshita Toronto Ont design fee (Amends reporting in 1970-71 Public Accounts).....	777,200	1970-71		203,730	203,730
Ottawa—NRC Central Heating Plant—Phase 1A—Site Services.....					
Contract: Calor Mechanical Limited Ottawa Ont.....	260,011	1971-72		260,011	260,011
Professional fees: London—Tamblyn Consultants Niagara Falls Ont design and supervision.....				10,992	10,992
Ottawa—NRC—Improvements to Central Plant—Phase 1B.....					
Contract: Calor Mechanical Limited Ottawa Ont.....	994,673	1971-72		710,396	710,396
Professional fees: London—Tamblyn Consultants (Phase 1B—1C—II & Tunnel), Niagara Falls Ont design and supervision.....	336,000	1970-71		115,500	141,000
Ottawa—NRC—Improvements to Central Plant Phase 1B—Supply of Electric Water Chillers.....					
Contract: The Trane Co of Canada Ottawa Ont.....	247,649	1971-72			
Ottawa—NRC—Central Heating Plant—Phase 1C—Improvements to Pumphouse and Intake.....					
Contract: Normand—Farquharson Ltd Ottawa Ont.....	277,355	1971-72		277,355	277,355
Professional fees: (Included in Phase 1A).....					
Ottawa—National Revenue Taxation Data Centre—Improvements.....			170,000		
Contract: Beaudoin Construction Ottawa Ont.....	323,835	1971-72		111,121	111,121
Ottawa—Parliament Buildings Centre Block—Office Accommodation.....			583,000		
Contract: Tessier Construction Ottawa Ont.....	450,402	1971-72		450,402	450,402(f)
Professional fees: Ingram & Pye Ottawa Ont design and supervision.....				32,720	32,720
Ottawa—Postal Terminal—Alta Vista Drive.....					
Contract: V K Mason Construction Ottawa Ont.....	11,944,381	1968-69		24,079	11,944,381(f)
Professional fees: Associated Architects Ottawa Ont design and super- vision.....	515,800	1959-60		3,248	515,800(f)
Ottawa—Department of Public Works—Testing Laboratory—Air Con- ditioning.....			273,000		
Contract: Ramex Mechanical Systems Ltd Ottawa Ont.....	107,765	1971-72		107,765	107,765(f)
Professional fees: Goodkey Weedmark & Assoc Ltd Ottawa Ont design and supervision.....				6,619	6,619

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital region—continued</i>					
Ottawa—Royal Canadian Mounted Police—CPIC			493,000		
Contract: P E Brulé Co Ltd Ottawa Ont (Amends reporting in 1970-71 Public Accounts) ..	2,889,870	1970-71		503,989	2,889,870(f)
Professional fees: Murray & Murray Ottawa Ont design and supervision ..	154,050	1969-70		24,648	154,050(f)
Ottawa—Royal Canadian Mounted Police—NPS Building			3,204,000		
Contract: Ron Engineering & Construction Ltd Ottawa Ont (Amends reporting in 1970-71 Public Accounts)	4,999,982	1970-71		3,738,385	4,130,973
Professional fees: Murray & Murray & Ronald Ogilvie Ottawa Ont design and supervision	284,350	1966-67		98,711	265,355
Ottawa—Royal Canadian Mounted Police—Chilled Water Plant			247,000		
Contract: Carrier Air Conditioning (Canada) Ltd Montreal Que	241,931	1969-70		4,043	241,931(f)
Ottawa—Royal Canadian Mounted Police Headquarters—Addition—Chilled Water Facilities					
Contract: Richard & B A Ryan Limited Ottawa Ont	1,140,917	1970-71		884,017	1,140,917
Professional fees: Letendre Monti Lavoie Nadon Montreal Que design and supervision				31,858	60,617
Ottawa—Royal Canadian Mounted Police—Site Services			155,000		
Contract: Pisapia Construction Inc Montreal Que	867,943	1970-71		663,499	848,163
Professional fees: Interplan Ltd Toronto Ont design and supervision (Amends reporting in 1970-71 Public Accounts)				9,867	41,281
Ottawa—Secretary of State—Victoria Museum—Alterations Phase II			895,000		
Professional fees: Edward J Cuhaci Ottawa Ont design fee (Amends reporting in 1970-71 Public Accounts)	142,000	1970-71		64,620	98,370
Ottawa—Secretary of State—Victoria Museum—Renovations Phase III			700,000		
Ottawa—Supreme Court Building—Alterations			273,000		
Ottawa—Tunney's Pasture—Department of National Defence—Information Handling Agency			2,434,000		
Perth—Post Office			368,000		
Contract: Cyrus J Mouton Ltd Manotick Ont	304,674	1971-72		304,674	304,674(f)
Professional fees: Hans L Stutz Ottawa Ont design and supervision (Amends reporting in 1970-71 Public Accounts)				6,128	16,959
<i>Northwest Territories</i>					
Fort Simpson—Housing			250,000		
Contract: Byrnes & Hall Construction Ltd Edmonton Alta	198,600	1971-72		191,965	191,965
Hay River—Housing			220,000		
Contract: Engineered Homes Ltd Edmonton Alta	336,198	1970-71		112,220	336,198(f)
Land Purchase: The Town of Hay River				11,550	11,550
Inuvik—Housing			1,815,000		
Contract: B F Klassen Construction Winnipeg Man	737,294	1971-72		667,729	667,729
Professional fees: Bolstad Eugene Engineering Ltd Edmonton Alta design				2,500	2,500
Groves Hodgson Edmonton Alta design				2,165	2,165
<i>Alberta</i>					
Calgary—Postal Terminal			5,500,000		
Professional fees: Cohos Delasalle & Evamy Calgary Alta design (Amends reporting in 1970-71 Public Accounts)	447,000	1970-71		26,400	185,700
Edmonton—Royal Canadian Mounted Police Headquarters—Alterations			185,000		
Contract: Prevale Construction Ltd Edmonton Alta (Amends reporting in 1970-71 Public Accounts)	520,642	1970-71		327,508	393,697
Professional fees: Anderson Engineering Edmonton Alta design and supervision				2,080	2,080
<i>British Columbia</i>					
Abbotsford—Post Office			100,000		
Castlegar—Post Office			280,000		
Contract: Creighton Construction Co Ltd Kinnaird BC	284,838	1971-72			
Professional fees: Fairbanks & Sawyer Nelson BC design and supervision ..				13,316	13,316
Land Purchase: Kootenay Savings				20,175	20,175
M & B Holding Co				6,327	6,327
W P Oleski				11,327	11,327
Delta—Post Office			400,000		

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Unlisted Projects					
<i>New Brunswick</i>					
Moncton—Mail Transfer Shed—POD					
Contract: Century Construction Limited Moncton NB.....	116,625	1971-72		82,744	82,744
St Quentin—Post Office					
Land Purchase: Raoul Bellanger.....				7,000	7,000
<i>Quebec</i>					
Amqui—Post Office					
Contract: Henri Dubé Amqui Que	180,500	1971-72		164,071	164,071
Armstrong—Custom Office					
Contract: Chabot Const Ltée St David Que.....	170,419	1971-72		170,419	170,419(f)
Professional fees: Dufresne Farlay Ass Montreal Que design.....				3,000	3,000
Baie Comeau—Federal Building—Alterations					
Contract: Delmont Const Ltée Trois Rivières Que (Amends reporting in 1970-71 Public Accounts)	161,859	1970-71		84,495	161,859(f)
Buckingham—Federal Building					
Land Purchase: Marcel Croiseteire.....				35,500	35,500
Roger Franche.....				26,000	26,000
Cantic—Customs & Immigration Building—Reconstruction					
Contract: O Coupal Inc Henryville Que (Amends reporting in 1970-71 Public Accounts).....	194,431	1970-71		52,567	194,431(f)
Chicoutimi—Federal Building					
Contract: Somec Inc Quebec Que (Amends reporting in 1970-71 Public Accounts).....	159,498	1970-71		144,680	159,498(f)
Professional fees: Dauphinais Bouchard Chicoutimi Que design and supervision.....				9,625	9,625
Gaspé—Federal Building					
Contract: Gauthier Gagné Const Inc Matane Que (Amends reporting in 1970-71 Public Accounts).....				89,616	89,616
Hull—Canadian Government Printing Bureau—Electrical Sub Station.....					
Contract: Canadian International Comstock Ltd Ottawa Ont.....	244,078	1969-70		8,286	244,078(f)
Professional fees: Belasky Renaud & Associates Hull Que design and supervision.....				564	17,085
Hull—Federal Building—Air Conditioning					
Contract: Emile Seguin & Fils Hull Que.....	170,011	1971-72		166,398	166,398
Professional fees: Letendre Monti Lavoie & Nadon Montreal Que design and supervision.....				8,369	8,369
Morin Heights—Post Office					
Land Purchase: Dame Laurette Villeneuve Boyer.....				5,600	5,600
Mount Royal—Post Office—Alterations					
Professional fees: Jacques Corriveau & Ass Inc Montreal Que design and supervision.....				2,961	2,961
Philippsburg—Addition and Alterations to Customs Complex					
Contract: O Coupal Inc Henryville Que.....	209,303	1971-72		140,978	140,978
Quebec Postal Terminal—Site Acquisition					
Land Purchase: Les Pétroles Inc.....	114,901	1971-72		114,901	114,901(f)
Rock Island—New Customs and Immigration Building—Route No. 5					
Contract: Marquis & Frères Ltée Sherbrooke Que.....	165,231	1971-72		153,884	153,884
Professional fees: Boulanger Faucher Gagnon Arch Sherbrooke Que design and supervision.....				6,680	6,680
Land Purchase: A J Bouchard (Amends reporting in 1970-71 Public Accounts).....					12,000
Rougemont—Post Office					
Land Purchase: Emile Dion.....				10,000	10,000
St Bruno—Post Office					
Land Purchase: Gérard Bouchard.....				7,696	7,696
St Casimir—Post Office					
Land Purchase: Fabrique de St Casimir.....				5,250	5,250
St Philippe de Laprairie—Post Office					
Professional fees: Arkitek Inc Montreal Que Consultants, feasibility studies.....				2,000	2,000

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—continued</i>					
Ste Martine—Post Office					
Professional fees: Arkitex Inc Montreal Que Consultants, feasibility studies.....				2,000	2,000
Stanhope—Customs and Immigration Building—Alterations					
Contract: Geoffroy Const Inc Sherbrooke Que (Amends reporting in 1970-71 Public Accounts).....	162,061	1970-71		111,164	162,061(f)
Professional fees: Beauvais Lusignan Mount Royal Que design and supervision.....				2,272	2,272
Ville Marie—New Post Office					
Land Purchase: City of Ville Marie.....				5,000	5,000
<i>Ontario</i>					
Capreol—S P 4					
Land Purchase: Giles Hamilton & Conroy and Company.....				5,517	5,517
Corunna—New Postal Facility					
Land Purchase: National Grocers and F Jordon Edward.....				11,970	11,970
Komoka—S P 2					
Land Purchase: Helen J McLachlan.....				24,995	24,995
London—Letter Carrier Depot					
Land Purchase: Morrison Hanes & Buchner.....				17,546	17,546
R D Keating.....				17,041	17,041
London—New Mail Processing Plant					
Professional fees: Tillman & Lamb Architects London Ont design.....				3,000	3,000
London—Postal Terminal "A"					
Professional fees: Tillman & Lamb Architects London Ont design.....				6,210	6,210
Manitouwadge—S P 5					
Professional fees: Allen Brown Sherriff Architects Richmond Hill Ont design.....				2,470	2,470
Land Purchase: District of Manitouwadge.....				14,000	14,000
Oshawa—Postal Station "B"					
Contract: Bathe & McLellan Construction Limited Oshawa Ont.....	153,893	1971-72		34,951	34,951
Scarborough—Alterations to Postal Terminal "A"					
Professional fees: Wasteneys & Stern Toronto Ont design.....				3,000	3,000
Scarborough—Central Mail Processing Facility, Equipment					
Contract: Jervis B Webb Company of Canada Limited Hamilton Ont.....	336,933	1971-72		336,933	336,933(f)
Schreiber—Post Office					
Land Purchase: Dorsa Hepburn.....				5,021	5,021
Township of Schrieber Ont.....				3,500	3,500
Sudbury—National Revenue Building					
Professional fees: Leslie Fekete Toronto Ont design.....				2,050	2,050
Thunder Bay—National Revenue Building					
Professional fees: W L Wardrop & Associates Limited Thunder Bay Ont design.....				4,013	4,013
C D Howe Company Limited Thunder Bay Ont design.....				6,875	6,875
Toronto—Postal Station "D" Alterations and Air Conditioning					
Contract: Nadalin Naylor Heating & Air Conditioning Malton Ont.....	121,484	1971-72		121,484	121,484(f)
Wawa—Post Office					
Professional fees: Townsend Stefure Baleshta & Pfister Sudbury Ont design.....				3,000	3,000
<i>Ontario—Capital region</i>					
Arnprior College—Conversion of Heating Systems Hangers 1 2 and 18					
Contract: T P Crawford Ltd Ottawa Ont.....	107,497	1971-72		107,497	107,497
Professional fees: J Klassen & Associates Ottawa Ont design and supervision.....				6,685	6,685
Ottawa—Cliff Street—Central Heating Plant—Compressor and Turbine Repairs to Chiller No. 2					
Contract: York Division of Borg Warner (Canada) Ltd Rexdale Ont.....	116,678	1970-71		2,126	116,678(f)
Ottawa—Cliff Street—Central Heating Plant—Increase Pressure					
Contract: Winer & Chazanoff (Ontario) Ltd Ottawa Ont.....	106,419	1970-71		106,419	106,419(f)
Ottawa—Corkstown Road—Diesel Testing Facilities Building No. 9					
Contract: Cyrus J. Moulton Ltd Manotick Ont.....	164,297	1970-71		108,485	164,297(f)
Professional fees: J L Richards & Assoc Ottawa Ont design and supervision (Amends reporting in 1970-71 Public Accounts).....				3,225	10,665
Ottawa—Language School—Carson Road—Parking Areas—Site Works					
Contract: Cooper Ellis Limited Ottawa Ont.....	226,256	1971-72		226,256	226,256(f)

PUBLIC WORKS—Continued**CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT**

General purpose building	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—continued</i>					
Professional fees: Fancott Bett Scholler Heaton Ottawa Ont design and supervision.....				12,360	12,360
Ottawa—National Arts Centre—Crown Land Assembly					
Land Purchase: National Capital Commission.....	246,813	1971-72		246,813	246,813
Ottawa—Parliament Hill—Centre Block—Standby Electrical Power System					
Contract: R E Ferguson Limited Ottawa Ont.....	126,754	1971-72		121,965	121,965
Professional fees: J Lunde & Associates Ottawa Ont design & supervision				10,154	10,154
Ottawa—Renovations and Refurbishing Prime Minister's Office					
Professional fees: Erickson Massey Vancouver B C design (Amends reporting in 1970-71 Public Accounts).....				33,691	39,914
Ottawa—Tunney's Pasture—Updating Main Transformers					
Contracts: Concord Electrical Contractors Ltd Ottawa Ont.....	104,692	1970-71		104,692	104,692(f)
Professional fees: Stadler Hurter International Ltd Montreal Que design and supervision.....				5,481	5,481
Petawawa—Post Office					
Contract: M Sullivan & Son Arnprior Ont.....	147,947	1970-71		10,676	147,947(f)
Professional fees: D C Griffin Architect Pembroke Ont design and supervision (Amends reporting in 1970-71 Public Accounts).....				1,101	7,948
Rockland—Construction of Post Office					
Land Purchase: Claudette Thivierge.....				5,000	5,000
Come Boucher.....				5,000	5,000
Fernand Boucher.....				5,000	5,000
<i>Manitoba</i>					
Beausejour—Construction Post Office					
Land Purchase: William Horodyski.....				11,800	11,800
<i>Northwest Territories</i>					
Inuvik—16 Unit Apartment Building					
Contract: Yukon Construction Edmonton Alta.....	332,765	1969-70		1,451	332,765(f)
<i>Alberta</i>					
Calgary—Letter Carrier Depot No. 10					
Land Purchase: Groner Holdings Ltd and Daniel P Hays.....				31,682	31,682
Sherwood Park—Post Office					
Contract: Holtzer Construction Ltd Edmonton Alta.....	137,340	1971-72		131,587	131,587
Stony Plain—New Post Office					
Land Purchase: Barth & Gosset Ltd & William Barth.....				24,000	24,000
<i>British Columbia</i>					
Chase—SP 2 Post Office					
Land Purchase: Gladys B Meighen and Marjorie M Underwood.....				9,556	9,556
Port McNeill—Post Office Addition					
Professional fees: Ivan Mirko West Vancouver B C design and supervision				3,519	3,519
Rosedale—SP 2 Post Office					
Land Purchase: Edith Ruth McGrath.....				8,000	8,000
Sorrento—SP 1 Post Office					
Land Purchase: Theron Reed.....				7,545	7,545
Vancouver—G P O—Main Lobby Renovations					
Professional fees: W J Carfrae North Vancouver B C design.....				3,189	3,189
Vancouver—G P O—3rd, 4th, 5th Floors and 3rd Mezzanine Improve Lighting and Ventilation					
Professional fees: D W Thomson & Co Ltd Vancouver B C design and supervision.....				3,736	3,736
Vancouver—G PO—Security Alterations					
Professional fees: McKenzie Snowball Skalbania & Assoc Ltd Vancouver B C design.....				3,586	3,586
Vancouver—Postal Station "F"					
Contract: Ballarin Bros Construction Co Ltd Vancouver B C.....	105,107	1971-72		102,262	102,262
Land Purchase: City of Vancouver.....				18,088	18,088
<i>Advance Planning</i>					
<i>Quebec</i>					
Hemmingford—Postal Station					
Professional fees: Arkitex Inc Montreal Que feasibility study.....				2,000	2,000
Hudson—Postal Station					
Professional fees: Arkitex Inc Montreal Quebec feasibility study.....				3,000	3,000

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose building	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date		
<i>Quebec—continued</i>	\$		\$	\$	\$		
Laval—"St. Martin" Postal Station							
Professional fees: Raymond Joyal & Ass Montreal Que feasibility study....				2,000	2,000		
Longueuil—Postal Station "B"							
Professional fees: Arkitex Inc Montreal Que feasibility study.....				2,000	2,000		
Montreal—Cartierville—Manpower Centre							
Professional fees: Raymond Joyal & Ass Montreal Que feasibility study....				2,800	2,800		
Montreal—Postal Station "E"							
Professional fees: Raymond Joyal & Ass Montreal Que feasibility study....				2,800	2,800		
Quebec—D S S Building							
Professional fees: F A Walker Montreal Que design.....				3,919	3,919		
Terrebonne—Postal Station							
Professional fees: Arkitex Inc Montreal Que feasibility study.....				2,000	2,000		
<i>Ontario—Capital region</i>							
Ottawa—Department of Agriculture—Corkstown Road—Site Development							
Land Purchase: National Capital Commission Ottawa Ont.....	523,800	1971-72		523,800	523,800		
Ottawa—Central Steam and Chilled Water Project—National Capital							
Professional fees: D Hamilton Ottawa Ont systems analysis.....				8,635	8,635		
Location,	Contractor	Nature of Work	Amount of contract	Fiscal Year Awarded	1971-72 Expenditures	Expenditures to date	
<i>New Brunswick</i>			\$		\$	\$	
Bathurst	Harbour Development Limited	Dredging	112,681	1971-72	112,681	112,681(f)	
Saint John	Harbour Development Limited	Dredging	214,186	1971-72	183,000	183,000	
<i>Quebec</i>							
Montreal	Canadian Vickers Ltd	Dry Dock Subsidy	180,000	1971-72	180,000	180,000(f)	
Sorel Harbour	Martel & Michaud Eng	Modification to Face of Morgan Wharf	101,060	1971-72	101,060	101,060(f)	
Lauzon	Moisan Const Inc	Repair Guide Pier	117,096	1971-72	13,001	13,001	
Paspébiac	Norvex Const Ltée	Fendering System	141,653	1971-72	141,653	141,653(f)	
Ste Anne de Beaupré	Thériault & Béland Inc	Wharf Repairs	161,553	1970-71	12,782	161,553(f)	
<i>British Columbia</i>							
Fraser River	Dillingham Corporation Canada Ltd	Dredging Areas 1, 2 & 3	283,236	1971-72	154,342	154,342	
Industry Support			Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
<i>Newfoundland</i>			\$		\$	\$	\$
Corner Brook—Harbour Improvements.....					100,000		
Contract: McNamara Construction of Newfoundland Limited St John's Nfld.....			3,427,956	1969-70		158,599	3,427,956(f)
Professional fees: McNamara Engineering Limited Halifax N S design and supervision.....			415,707	1968-69		32,737	415,707(f)
Port Aux Choix—Wharf Reconstruction							
Contract: R E B Construction Co Limited Lewisport Nfld (Amends reporting in 1970-71 Public Accounts).....			156,877	1969-70		24,570	156,877(f)
Twillingate—Breakwater Repairs and Extension.....					340,000		
Contract: Gid Sarey Limited St John's Nfld.....			416,000	1971-72		196,100	196,100
<i>Nova Scotia</i>							
Digby—Harbour Improvements.....					250,000		
Contract: McNamara Marine Whitby Ont.....			936,835	1969-70		738,022	893,234
Professional fees: A D I (Nova Scotia) Limited Halifax N S engineering service preliminary studies and supervision of test piles (Amends reporting in 1970-71 Public Accounts).....						7,711	21,255
North Sydney—Wharf.....					280,000		
Contract: The J P Porter Co Ltd Montreal Que.....			361,250	1971-72		138,150	138,150
Professional fees: Philip Vaughan & Associates Halifax N S engineering service preparation of plans, specifications and supervision.....			135,000	1971-72		61,110	61,110

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose building	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Nova Scotia—continued</i>					
Western Shore (Mahone Bay)—Marina			400,000		
Contract: Tidewater Construction Co Ltd Halifax N S.....	376,687	1971-72		376,687	376,687(f)
Yarmouth—Wharf			80,000		
<i>New Brunswick</i>					
North Head—Wharf Extension.....			430,000		
Contract: Seaboard Development Limited Richibucto N B.....	445,089	1971-72		445,089	445,089(f)
<i>Quebec</i>					
Cap Aux Meules—Harbour Development.....			1,500,000		
Contract: Quebec Engineering Ltd Montreal Que.....	5,166,860	1969-70		1,696,492	5,166,860(f)
Professional fees: Marquis Vandry & Ass Rimouski Que design and supervision.....	460,000	1969-70		159,030	457,409
Chandler—Harbour Development Phase 2				20,996	20,996
Contract: NeyPic Canada Ltée Montreal Que.....					
Forestville—Breakwater Repairs					
Contract: Nordbec Construction Inc Rimouski Que (Amends reporting in 1970-71 Public Accounts).....	119,481	1969-70		4,714	119,481(f)
Fort George—Retaining Wall.....			100,000		
Contract: Turnbull Construction Inc Montreal Que.....	432,741	1970-71		310,767	432,741(f)
Professional fees: Paul Sicotte Montreal Que supervision.....				2,440	2,440
Grande Entrée—Harbour Improvements.....			150,000		
Contract: P & B Entreprises Ltée Havre aux Maisons Que.....	387,843	1970-71		281,619	387,843(f)
Matane—Harbour Development.....			330,000		
Contract: Simard & Beaudry Inc Montreal Que.....	2,557,455	1969-70		941,865	2,505,135
McNamara Marine Ltée Whitby Ont.....	939,659	1968-69		282,717	939,659(f)
Professional fees: Ménard Moisan & Thibault Rimouski Que design and supervision.....	600,000	1964-65		17,657	573,166
Mont Louis—Wharf Improvements.....			350,000		
Paspebiac—Breakwater Extension.....			400,000		
Contract: Les Constructions du St Laurent Ltée Quebec Que.....	605,890	1971-72		605,890	605,890(f)
Rivière-au-Renaud—Harbour Improvements.....			650,000		
Contract: Simard & Beaudry Inc Montreal Que.....	2,326,000	1971-72		1,294,197	1,294,197
Land Purchase: J B Scott Perce Que.....				5,500	5,500
St. Charles River—River Control Structure					
Professional fees: Marcel Dupuis & Raoul Girard Ste Foy Que design and supervision (Amends reporting in 1970-71 Public Accounts).....	170,000	1967-68		37,362	169,308
St. Lawrence and Saguenay Rivers—Survey and Shore Assessment.....			2,000,000		
Professional fees: Pierre Benoit Montreal Que Geologist.....				5,163	5,163
Brassard & Gallienne Quebec Que Architects.....				9,540	9,540
Jean Bundock Quebec Que Survey Technician.....				7,050	7,050
A M Cherry Montreal Que Administ Officer.....				9,774	9,774
Jean Dorval Montreal Que Engineer				7,869	7,869
Gerard Duguay Quebec Que Land Surveyor.....				7,670	7,670
Marcel Frenette Quebec Que Engineer.....				3,725	3,725
André Marier Sept Iles Que Survey Technician				4,935	4,935
Willy Monniez Quebec Que Engineer				16,349	16,349
Raymond Tallard Sept Iles Que Surveyor				3,700	3,700
Eug Therien Inc Montreal Que Consulting Engineer.....				20,221	20,221
Guy Thibault Rimouski Que Engineer.....				17,567	17,567
Tremblay Héroux & Ass Quebec Que Consulting Engineer.....				28,465	28,465
J L Verrette Quebec Que Engineer.....				3,200	3,200
Rene Vincent Quebec Que Engineer.....				22,500	22,500
<i>Ontario</i>					
Cornwall—Harbour Improvements.....			1,000,000		
Contract: C A Pitts Engineering Construction Ltd Cornwall Ont.....	600,075	1971-72		497,023	497,023
St. Clair River—Dredging.....			1,500,000		
<i>British Columbia</i>					
Alert Bay—Boat Harbour.....			400,000		
Contract: McKenzie Barge & Derrick Co Ltd Vancouver B C.....	343,055	1971-72		343,055	343,055(f)
Comox—Wharf Approach Replacement.....			185,000		
Contract: Quadra Construction Co Ltd Vancouver B C.....	273,000	1971-72		180,624	180,624
Porlier Pass—Dredging.....			355,000		
Contract: Vancouver Piledriving & Contracting Co Ltd North Vancouver B C.....	203,618	1971-72		203,618	203,618(f)

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose building	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia—continued</i>					
Schooner Cove—Marina					
Contract: G & G Equipment Ltd Vancouver B C.....	182,475	1970-71		32,458	181,559(f)
Stewart—Wharf Improvements.....			130,000		
Contract: Greenlees Piledriving Co Ltd Vancouver B C.....	389,823	1971-72		165,485	165,485
Vancouver—First Narrows Dredging.....			200,000		
Contract: Vancouver Piledriving & Contracting Co Ltd North Vancouver B C.....	2,765,318	1969-70		255,198	2,765,318(f)
<i>Northwest Territories</i>					
Sans Sault Rapids—Dredging.....			750,000		
Contract: Pat McNulty Ltd Thornhill Ont.....	1,124,497	1970-71		281,335	1,124,497(f)
Northern Construction Ltd Vancouver B C (Amends reporting in 1970-71 Public Accounts).....	1,230,953	1970-71		929,517	1,230,953(f)
Professional fees: Dolmage Mason & Stewart Ltd Vancouver B C Engineers.....				8,774	8,774
Unlisted Projects					
<i>Newfoundland</i>					
Arnold's Cove—Harbour Improvements					
Contract: Power Construction Limited St. John's Nfld.....	177,085	1970-71		42,227	177,085(f)
Channel—Port Aux Basques—Wharf Extension					
Contract: Wm A Trask Limited St. John's Nfld.....	135,050	1971-72		135,050	135,050(f)
Fogo—Wharf Facilities					
Contract: Beaton Abbott Limited Musgrave Harbour Nfld.....	156,012	1970-71		50,457	156,012(f)
Seal Cove (White Bay)—Wharf Reconstruction					
Contract: Gid Sacrey Limited St. John's Nfld.....	192,345	1971-72		183,508	183,508
St. John's—Harbour Improvements					
Land Purchase: Irving Oil Company and Bartlett Chalker & Company St. John's Nfld.....				7,000	7,000
Witless Bay—Wharf Reconstruction					
Contract: Grant Engineering Limited St. John's Nfld.....	203,978	1971-72		156,500	156,500
<i>Nova Scotia</i>					
Kraut Point—Harbour Improvements					
Contract: Mosher and Rawding Limited Liverpool N S.....	109,943	1970-71		38,698	109,943(f)
Little Dover—Breakwater					
Contract: Owen Davis Trucking Limited Halifax N S.....	125,200	1971-72		125,200	125,200(f)
Lunenburg—Dredging					
Contract: Harbour Development Saint John N B.....	176,653	1970-71		13,273	176,653(f)
Sambro—Wharf Extension					
Contract: Mosher & Rawding Limited Liverpool N S.....	221,995	1971-72		185,071	185,071
<i>New Brunswick</i>					
Ingalls Head—Harbour Improvements Phase II					
Contract: Seaboard Development Limited Richibucto N B.....	119,131	1971-72		119,131	119,131(f)
<i>Quebec</i>					
Havre St Pierre—Wharf Improvement					
Contract: Lang Construction Ltée Sept Iles Que.....	127,637	1970-71		127,637	127,637(f)
Kegaska—Wharf Extension					
Contract: Lang Construction Ltée Sept Iles Que.....	131,303	1970-71		81,503	131,303(f)
Les Escoumins—Wharf Repair					
Contract: Canadian Underwater Works Ltd Cap-de-Madeleine Que.....	104,837	1971-72		104,837	104,837(f)
Mutton Bay—Wharf Extension					
Contract: Lang Construction Ltée Sept Iles Que.....	117,355	1970-71		45,780	117,355(f)
Old Fort—New Wharf					
Contract: Landry Construction Inc Natashquan Que.....	194,533	1970-71		89,704	194,533(f)
Rivière Pentecôte—Dredging					
Contract: Verreault Navigation Inc Matane Que.....	306,157	1971-72		306,157	306,157(f)
<i>Ontario</i>					
Kingsville—Wharf Reconstruction					
Contract: Dean Construction Company Limited Tecumseh Ont.....	133,451	1971-72		50,471	50,471
Sarnia—Dredging—North Slip					
Contract: Dean Construction Company Limited Tecumseh Ont.....	205,054	1971-72		205,054	205,054(f)
<i>Manitoba</i>					
Gimli—Breakwater Wharf Repairs					
Contract: Nelson River Construction Ltd St Boniface Man.....	198,767	1970-71		18,680	198,767(f)

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose building	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures to date	Expenditures to date
	\$		\$	\$	\$
<i>British Columbia</i>					
Deas Slough—Marina					
Professional fees: Western Canada Hydraulic Laboratories Ltd North Vancouver B C conduct model studies.....				9,943	9,943
Esquimalt—Graving Dock—Sewage Disposal System					
Contract: D P W Share of D N D Project.....	165,000	1971-72		7,161	7,161
Kitsucksis Creek—Marina					
Contract: H B Contracting Ltd Surrey B C.....	145,000	1971-72		121,845	121,845
Masset—Wharf Repairs and Float Renewal					
Contract: McGinnis Construction Ltd Vancouver B C (Amends report- ing in 1970-71 Public Accounts).....	100,376	1970-71		17,028	100,376(f)
Penticton—Breakwater Renewal					
Contract: Edwards and McEachern Ltd Vancouver B C.....	189,200	1971-72		55,730	55,730
Port Simpson—Wharf Improvements					
Contract: Greenless Piledriving Co Ltd Vancouver B C (Amends report- ing in 1970-71 Public Accounts).....	131,651	1970-71		56,970	131,651(f)
Prince Rupert—"Fairview Bay" Breakwater Renewal					
Contract: Minette Bay Marina Ltd Kitimat B C.....	167,700	1971-72			
Squamish—Dredging					
Contract: Dillingham Corp Canada Ltd North Vancouver B C.....	187,420	1970-71		9,970	187,420(f)
<i>Northwest Territories</i>					
Hay River—Wharf Reconstruction					
Contract: Western Construction & Lumber Co Edmonton Alta.....	139,118	1971-72		139,118	139,118(f)
British Columbia—Wave Climate Study					
Professional fees: B C Research Vancouver B C scientific and technical research.....				3,025	3,025
Unies Limited Winnipeg Man scientific study.....				11,712	11,712
Chemainus—Boat Harbour Improvements					
Professional fees: Western Canada Hydraulic Laboratories Ltd Port Coquitlam B C Engineering and Research Consultants.....				6,975	6,975
Fraser River—Dredge Spoil Movement					
Professional fees: B C Research Council Vancouver B C Engineering & Research Consultants (Amends reporting in 1970-71 Public Accounts)				13,176	20,426
Herschel Island—Feasibility Study					
Professional fees: Brooker Associates Edmonton Alta scientific study.....				5,803	5,803
Brown R F Ottawa Ont Consulting Engineer.....				7,630	7,630
Creare Incorporated N H, U S A scientific and technical services.....				6,957	6,957
Northern Associates Rougement Que scientific study.....				15,000	15,000
Rowell K Ottawa Ont Consulting Engineer.....				4,687	4,687
Survey & Nenneger Assoc Montreal Que scientific study.....				13,193	13,193
Ottawa River—Study					
Professional fees: Tremblay & Héroux Shawinigan Que.....				4,300	4,300
St. Lawrence River—Erosion					
Professional fees: Tremblay Héroux & Ass Shawinigan Que zoning study				2,260	2,260

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Vote 35—TRANSPORTATION AND OTHER ENGINEERING PROGRAM

Location	Contractor	Nature of work	Amount	Fiscal Year Awarded	1971-72 Expenditures	Expenditures to date
			\$		\$	\$
<i>Alaska Highway</i>						
Mile 163—596 B C	Argus Aggregates Ltd	Crushing & Stockpiling	109,139	1971-72	109,139	109,139(f)
Mile 83.6—300 B C	Don Gordon Ltd Carlton & Parker Ltd	Maintenance	2,524,159	1968-69	964,749	2,524,159(f)
Mile 496—626.6 B C	Don Gordon Ltd Carlton & Parker Ltd	Maintenance	1,474,430	1970-71	502,204	502,204
Mile 483—564 B C	E Lobe Contracting	Crushing, Surfacing & Stockpiling	445,992	1970-71	445,992	445,992(f)
Mile 564—626.6 B C	E Lobe Contracting	Crushing, Surfacing & Stockpiling	353,048	1970-71	353,048	353,048(f)
Mile 300—496 B C	Wedhorn Ventures Ltd	Maintenance	2,492,098	1969-70	870,707	1,787,273
Mile 1140—1221.4 Y T	Devon Thread & Pipefitting Ltd	Crushing, Surfacing & Stockpiling	412,615	1971-72	358,064	358,064
Mile 626.6—705 Y T	Don Gordon Ltd Carlton & Parker Ltd	Crushing, Surfacing & Stockpiling	461,749	1970-71	461,749	461,749(f)

Vote 40—TRANSPORTATION AND OTHER ENGINEERING PROGRAM

CAPITAL EXPENDITURES

Transportation Facilities	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Brunswick</i>					
St. Leonard—Van Buren Maine U S A International Bridge.....			465,000		
Contract: Cianbro Corporation Pittsfield Maine U S A.....	1,498,812	1971-72		651,152	651,152
Professional fees: Racey MacCallum & Bluteau Limited Montreal Que Consulting Engineers.....				2,800	2,800
A M MacRae Saint John N B Engineering Services				2,560	2,560
<i>Quebec</i>					
Matapedia Bridge—Interprovincial New Brunswick/Quebec and transfer to Provinces.....			600,000		
Professional fees: Geocon Limited Fredericton N B Geotechnical investigation.....				2,962	2,962
Intraprovincial Bridges—Reconstruction, repair and transfer of Notre Dame du Nord, Chapeau and Papineauville bridges to the Province of Quebec.....			700,000		
Contract: W D Laflamme Ltd Ottawa Ont.....	1,082,418	1971-72		181,842	181,842
<i>Ontario</i>					
Ottawa—Heron—Bronson Interchange.....			600,000		
Contract: Regional Municipality of Ottawa—Carleton (Amends reporting in 1970-71 Public Accounts).....	1,095,300	1969-70		653,034	866,962
<i>British Columbia</i>					
New Westminster—Front Street Grade Separation.....			700,000		
<i>Yukon Territory</i>					
Northwest Highway System—Reconstruction and Paving Phase 1, Paving Mile 904.2-928.5.....			349,000		
Contract: Dawson Construction (Northern) Ltd Vancouver B C (Amends reporting in 1970-71 Public Accounts).....	1,122,755	1970-71		268,347	1,122,755(f)
Northwest Highway System—Reconstruction of Bridges.....			571,000		
Contract: Brittain Steel Ltd New Westminster B C.....	568,252	1970-71		568,252	568,252(f)
Hirtz Bros Construction Ltd Fort St. John B C.....	221,740	1971-72		221,740	221,740(f)

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose building	Amount	Fiscal year awarded	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
Unlisted Projects					
<i>Quebec</i>					
Desjoeachims Bridge—Deck Reconstruction					
Contract: Lagendyk & Co Ltd Montreal Que.....	121,214	1971-72		10,000	10,000
Temiskaming Dam—Widening Road					
Contract: M Sullivan & Son Ltd Arnprior Ont (Amends reporting in 1970-71 Public Accounts).....	276,140	1970-71		242,407	276,140(f)
<i>Alberta</i>					
Glacier National Park—Snowsheds—Portal Lighting					
Contract: Conniston Construction Co Ltd Kelowna B C.....	151,425	1971-72		151,001	151,001
<i>British Columbia</i>					
Reconstruct Mile 291-293, Alaska Highway for P G E Railway Crossing					
Contract: Keen Industries Ltd Fort Nelson B C.....	233,147	1971-72		233,147	233,147(f)
<i>Yukon Territory</i>					
Whitehorse—Extension of Water Supply					
Contract: General Enterprises Ltd Whitehorse Y T.....	764,232	1971-72		246,272	246,272
Professional fees: T H Newton Engineering Ltd Edmonton Alta feasibility study.....				24,280	24,280
<i>Advance Planning</i>					
Northumberland Strait Crossing—Administration including Coordination, Salary and Travel (Amends reporting in 1970-71 Public Accounts).....				34,437	302,275
North West Highway System—Pre-Engineering DPW Forces.....				136,908	136,908

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

Vote 1—ADMINISTRATION PROGRAM

	Amount
	\$
Equipment by Type and Expenditure	
Construction and maintenance.....	158
Communication and related equipment.....	207
Scientific.....	219
All Cafeteria equipment.....	627
Furniture and fixtures.....	82,622
Other Equipment.....	7,688
Office Equipment over \$150.....	128,318
Safes, shelving and other Post Office fittings.....	862
Air and marine.....	354
Transportation.....	36,490
	257,545

Vote 5—PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

	Amount
	\$
Equipment by Type and Expenditure	
Construction and maintenance.....	20,698
Communications and related equipment.....	770
Scientific.....	31,702
Furniture and fixtures.....	72,558
Other equipment.....	8,136
Office equipment over \$150.....	61,906
Safes, shelving and other Post Office fittings.....	285
Transportation.....	41,296
	237,351

PUBLIC WORKS—Concluded

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

Vote 10—ACCOMMODATION PROGRAM	Amount
	\$
Equipment by Type and Expenditure	
Construction and maintenance.....	3,802
Heating, plumbing, air conditioning.....	68,591
Cleaning equipment.....	4,455
Electrical.....	33,852
Scientific.....	38,688
Safety, alarm and sprinkling system.....	9,353
All Cafeteria equipment.....	2,900
Furniture and fixtures.....	5,917
Other equipment.....	3,185
Office equipment over \$150.....	22,046
Safes, shelving and other Post Office fittings.....	43,141
Transportation.....	2,233
	<u>238,163</u>

Vote 15—ACCOMMODATION PROGRAM

Equipment by Type and Expenditure	
Conveying, elevating and material handling equipment..	595,583
Construction and maintenance.....	39,480
Communications and related equipment.....	96,069
Heating, plumbing, air conditioning.....	2,323,672
Cleaning equipment.....	33,386
Electrical.....	857,180
Scientific.....	1,795
Safety, alarm and sprinkling system.....	90,534
All Cafeteria equipment.....	213,293
Furniture and fixtures.....	489,710
Other equipment.....	136,317
Office equipment over \$150.....	26,437
Safes, shelving and other Post Office fittings.....	445,916
Computers.....	1,859
Transportation.....	80,190
	<u>5,431,421</u>

Vote 20—MARINE PROGRAM

Equipment by Type and Expenditure	
Conveying, elevating and material handling equipment..	629
Construction and maintenance.....	256
Heating, plumbing, air conditioning.....	14,517
Cleaning equipment.....	584
Electrical.....	7,880
Other equipment.....	266
Air and marine.....	12,707
Transportation.....	268
	<u>37,107</u>

Vote 25—MARINE PROGRAM

Equipment by Type and Expenditure	
Construction and maintenance.....	34,376
Communications and related equipment.....	6,521
Heating, plumbing, air conditioning.....	65
Electrical.....	10,925
Scientific.....	92,580
Furniture and fixtures.....	1,865
Other equipment.....	4,103
Office equipment over \$150.....	22,776
Air and marine.....	125,087
Transportation.....	12,586
	<u>310,884</u>

Vote 40—TRANSPORTATION AND OTHER ENGINEERING PROGRAM	Amount
	\$
Equipment by Type and Expenditure	
Construction and maintenance.....	200,455
Heating, plumbing, air conditioning.....	11,439
Scientific.....	381
Other equipment.....	2,137
Office equipment over \$150.....	549
Transportation.....	89,326
	<u>304,287</u>

REGIONAL ECONOMIC EXPANSION

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Contracts of \$100,000 or over and cost plus contracts of \$10,000 or over
(Excluding payments to Provincial Governments)

Location, contractor and project	Amount of Contract	Year of Contract	1971-72 Expenditures	Expenditures to Date
<i>Newfoundland</i>	\$		\$	\$
*Englee				
Babb Construction Ltd				
Water Supply System.....	537,000	1969-70	259,762	540,936
De Leuw, Cather & Company of Canada Ltd				
Water Supply System.....	**105,000	1970-71	31,671	102,403
*Fortune				
McNamara Construction of Newfoundland Ltd				
Fresh Water Supply System.....	576,000	1967-68	7,839	537,262
*Gaultois				
Avalon Construction and Engineering Ltd				
Water System.....	349,769	1970-71	250	350,019
<i>Prince Edward Island</i>				
Souris				
Laurie A Coles & Associated Ltd				
Water System.....	120,000	1967-68	1,152	49,584
<i>Nova Scotia</i>				
Point Edward				
Gibb Underwood & McLellan				
Consultant re: Point Edward Industrial Park Water and Sewer System.....	140,000	1967-68	7,000	141,229
C D Howe & Co				
Bulk Handling Facilities.....	138,000	1966-67	(506)	137,311
Pictou				
R K Chappell				
Avon River Causeway-Dam.....	**2,887,000	1968-69	256,700	2,818,212
<i>New Brunswick</i>				
Caraquet				
Atlas Construction Maritimes Ltd				
Standpipe.....	201,980	1969-70	2,489	204,470
Comeau & Savoie Construction Ltd (1)				
Fresh Water Supply.....	180,080	1970-71	12,185	180,080
W H Crandall & Associates (Mtg) Ltd				
Fresh and Salt Water Supply Systems.....	170,000	1968-69	31,204	155,992
East Florenceville				
Eastland Construction Ltd				
Water Supply.....	**371,960	1969-70	9,719	**371,959
<i>Quebec</i>				
Montreal				
Montreal Engineering Co Ltd				
Study re: Maritime Provinces Water Resources.....	1,050,000	1967-68	26,503	1,050,000
<i>Manitoba</i>				
Brandon				
Taillieu Construction Ltd				
Additions and Improvements to Water, Sewer and Storm Drainage Systems.....	208,195	1971-72	200,434	200,434
Nelson River Construction Co Ltd				
Water Main and Storm Sewer Construction.....	598,895	1971-72	209,933	209,933

REGIONAL ECONOMIC EXPANSION—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of Contract	Year of Contract	1971-72 Expenditures	Expenditures to Date
	\$		\$	\$
The Pas				
Arnason Construction Co Ltd				
Construction of sewage treatment and disposal (Block E) The Pas Indian Reserve Subdivision.....	138,597	1970-71	25,114	137,830
Rans Construction (1966) Ltd				
Water distribution, sewage collection, roads and drains in Indian Subdivision.....	239,238	1970-71	32,851	231,597
Shellmouth				
Shellmouth Dam				
Poole Construction Ltd				
Togo South Crossing—Bridge.....	**475,126	1970-71	203	**475,126
Manitoba Department of Highways				
Construction of road between Highway 5 and village of Shell- mouth.....	**600,000	1968-69	26,833	**563,200
Alberta				
Carseland				
Cana Construction Co Ltd				
Carseland Dam—Main Works.....	4,097,392	1971-72	895,215	895,215

*Contracts incurred on our behalf by the Department of Public Works.

**Amends reporting in 1970-71 Public Accounts.

PAYMENTS OF \$5,000 OR OVER FOR LAND AND BUILDINGS

Payee	Description and location of Property	Authority	Amount
Archibald McPherson.....	Community Pastures—Saskatoon Area	T.B. 709126	\$ 1,600
Bill Pluto.....	Community Pastures—Saskatoon Area	T.B. 709011	3,000
Lars Wick.....	Community Pastures—Saskatoon Area	T.B. 709013	4,000
Fred W E Konkin.....	Shellmouth Portage Project	T.B. 706498	90,000
Mary F Konkin.....	Shellmouth Portage Project	T.B. 706498	33,000

REGIONAL ECONOMIC EXPANSION—Concluded**CONSTRUCTION AND ACQUISITION OF MACHINERY,
EQUIPMENT AND FURNISHING**

	Amount
	\$
EQUIPMENT BY TYPE AND EXPENDITURE	
Construction.....	55,429
Farming.....	100,279
Office Furnishing and furniture.....	410,600
Photographic.....	14,122
Scientific.....	68,996
Transport.....	219,812
Other.....	49,156
	918,394

SECRETARY OF STATE

CONSTRUCTION AND ACQUISITION
OF LAND, BUILDINGS AND EQUIPMENT

Vote 2B (1968-69). Construction or Acquisition of Buildings, Works, Land and Equipment—National Arts Centre. To authorize the Expenditure in the Current and Subsequent Fiscal Years of Amounts not exceeding in the aggregate the sum of \$4,728,748..... \$ 217,152

	217,152
Expenditures.....	146,660

*Location, contractor and project	Amount of contract	Year of contract	1971-72 Expenditures	Expenditures to date
V K Mason Construction Ltd Ottawa Ont.....	36,263,701	1966-67	32,736	36,263,701(f)
Grid Systems of Canada Granby Que.....	38,299	1965-66	3,049	38,299(f)
Rental of Steel Pans Relocation of Manholes Hydro Electrical Commission Ottawa Ont.....	152,613	1965-66	6,379	152,613(f)

*Awarded through Department of Public Works. (f) Final payments.

CONSTRUCTION AND ACQUISITION OF MACHINERY
AND EQUIPMENT

	Amount		Amount
Canadian Radio-Television Commission	\$	Public Archives	\$
Audio-Visual equipment.....	6,912	Mail handling equipment.....	1,680
Communication equipment.....	108,451	Office machines & equipment.....	15,055
Office equipment.....	101,050	Material handling equipment.....	3,377
Miscellaneous equipment.....	364	Special purpose industrial equipment.....	2,093
	216,777	Storage equipment.....	35,529
		Transportation equipment.....	3,121
		Furniture & furnishing.....	19,908
		Miscellaneous equipment.....	9,088
National Film Board			89,851
Machinery and equipment for production and distribution of films.....	692,660		
		Public Service Commission	
National Library		Electronic audio and video equipment.....	111,695
Office equipment.....	29,751	Furniture and furnishings.....	173,837
Filing equipment.....	29,800	Office machines and equipment.....	41,214
Photographic equipment.....	12,098	Computer equipment.....	153,366
Communication equipment.....	3,280		480,112
Storage equipment.....	2,744		
Miscellaneous equipment.....	19,599		
	97,272		
National Museums of Canada			
Photographic equipment.....	189,803		
Furniture and fixtures.....	105,296		
Audio-visual equipment.....	37,777		
Laboratory equipment.....	22,635		
Office equipment.....	14,415		
Work-shop equipment.....	13,945		
Other equipment.....	81,267		
	465,138		

SOLICITOR GENERAL

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural and Survey Services therewith.

Note (f) includes final payment

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Correctional Services					
<i>Atlantic Region—New Brunswick</i>					
Dorchester Penitentiary					
Combustion and Power Equipment Ltd					
Conversion of Boiler Plant.....	171,516	1971-72	225,000	167,216	167,216
<i>Quebec Region</i>					
Laval Minimum Security Annex					
J E Hull (Canada) Limited					
Communication System and Fire Protection.....	111,313	1971-72	111,313	111,313	111,313
Duquette Construction Limited					
Alterations B16-Industrial Annex.....	206,176	1970-71	30,408	30,408	206,176(f)
Duquette Construction Limited					
Demolition of Buildings.....	237,917	1970-71	19,660	19,660	237,917
Universal Pipe Welding Limited					
Boilerhouse and Services Construction.....	450,003	1966-67			448,188
Octo Construction Limited					
Federal Training Centre.....	1,969,235	1968-69	16,167	16,167	1,969,235(f)
Beaudoin Construction Incorporated					
Alterations to Building 7—Laval.....	116,000	1971-72	50,033	50,033	50,033
P McQuaig (1963) Limited					
Renovation of Services.....	169,465	1970-71	24,391	24,391	169,465
Prieur Enterprises Incorporated					
Modification to Buildings.....	122,985	1971-72	122,985	122,985	122,985
Archambault Institution					
Prieur Enterprises Incorporated					
Minimum Security Annex.....	928,092	1969-70	52,560	52,560	928,092(f)
Vermont Construction Incorporated					
Regional Reception Centre.....	4,667,623	1970-71	2,260,000	2,750,000	4,664,592
Professional Fees—Dobush, Stewart					
Bourke Longpre and Gaudreau.....	231,900	1968-69		92,697	92,697
Professional fees—Dobush, Stewart Bourke.....	4,523,000	1967-68		72,351	72,351
Chagnon Limited					
Miscellaneous Services.....	550,637	1970-71	31,849	31,849	549,597
Cowansville Institution					
Prieur Enterprises Incorporated					
Modification to various buildings.....	191,636	1971-72	134,493	134,493	134,493
Argo Construction					
Medium Security Institution Phase 2.....	7,051,248	1963-64	8,580	8,580	7,051,248(f)
Chagnon Limited					
Renovations to Service Lines.....	244,282	1971-72	50,000	220,037	220,037
<i>Ontario Region</i>					
Millhaven Maximum Security Institution					
Argo Construction Limited					
Central heating plant and site services.....	2,214,977	1969-70	7,457	7,457	2,214,977(f)
Professional fees—J L Richards and Associates.....	109,370	1965-66	109,370	109,370	109,370(f)
Argo Construction Limited					
Maximum Security Institution.....	11,584,218	1968-69	25,539	25,539	11,584,218(f)
Professional fees—J L Richards and Associates.....	330,941	1965-66	330,941	330,941	330,941(f)
Millhaven Minimum Security Annex					
Janin Building and Civil Works Limited					
Minimum Security Annex.....	900,005	1970-71	473,000	679,072	900,005(f)
Collins Bay Institution					
Emmons and Mitchell Construction Limited					
Construction of new dining hall and alterations to kitchen.....	329,602	1970-71	224,000	222,543	328,710
Arch Construction (1967) Limited					
New cell block.....	512,430	1970-71	271,000	99,164	512,430(f)

SOLICITOR GENERAL—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario Region—continued</i>					
Eclipse Fuel Engineering Company of Canada					
Boiler fuel conversion.....	160,640	1970-71	175,000	160,640	160,640(f)
Cribb Construction Company Limited					
Electrical renovation and security lighting.....	160,888	1970-71	13,967	13,967	160,888(f)
James Kemp Construction Limited					
Regional laundry.....	353,366	1968-69	2,366	2,366	353,366(f)
<i>Western Region—Manitoba</i>					
Stony Mountain Institution					
H J Funk and Sons Limited					
Sick bay disassociation unit and chapel.....	647,169	1971-72	435,000	101,020	101,020
Columbia Construction Company Limited					
Alterations B2 B5 and dome.....	623,141	1970-71	353,000	260,680	623,141(f)
Columbia Construction Company Limited					
New laundry.....	143,133	1971-72	100,000	143,133	143,133
W W Construction Limited					
Addition to stores building.....	241,177	1970-71	1,291	1,291	241,177(f)
Nor-Quinn Construction Limited					
Parking and landscaping.....	180,881	1971-72	81,718	81,718	180,881
<i>Saskatchewan</i>					
Saskatchewan Penitentiary					
Pearson (Western) Limited					
Reconstruction A1 and A2, alterations B1, B2 and B3.....	1,189,622	1969-70			1,189,622(f)
Sally Port Tower segregation unit B3.....	161,401	1970-71	121,255	121,255	161,401
Piggott Construction Limited					
New kitchen with dining rooms reconstruction B4.....	1,363,351	1971-72	628,000	923,734	923,734
The Winnipeg Supply and Fuel Company Limited					
Central heating plant conversion.....	248,500	1970-71			248,500
Flegel Construction Limited					
Phase 1 and 2 roads storm drainage and sewer.....	235,859	1971-72	168,118	168,118	168,118
<i>British Columbia</i>					
Mission Maximum Security Institution					
Brown Excavating Company Limited					
Roads, sewer and water.....	167,120	1970-71	688	688	167,120(f)
<i>Royal Canadian Mounted Police</i>					
<i>Newfoundland</i>					
Corner Brook					
Newfoundland Engineering and Construction Co.					
*Administration building.....	646,664	1967-68			646,664(f)
<i>Quebec</i>					
Montreal					
Beaver Cook & Leitch Ltd					
*Administration building.....	6,361,881	1971-72		1,411,370	1,411,370
Bolton Ellwood Aimers Architects					
*Consultants.....	275,750	1967-68		122,907	122,907
Trois Rivières					
M Hector Brouillette					
*Operative building.....	130,616	1971-72		130,526	130,526
<i>Ontario</i>					
Pakenham					
Cyrus J Moulton					
*Horse breeding station.....	234,234	1969-70		1,172	234,234(f)
Toronto					
W A McDougall Ltd					
*Administration building.....	6,746,347	1969-70		2,947,199	6,026,186
Mathers & Haldenby					
*Supervision.....	338,586	1966-67		330,926	330,926
*Acquisition of land					
Gregorius & Antunes.....				22,000	22,000
Augusto Gregorrio Antonio Antunes.....				500	500
Annie Holland.....				21,000	21,000

*Awarded through Department of Public Works.

SOLICITOR GENERAL—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures to date	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—continued</i>					
Lorraine Magder.....				67,000	67,000
Plumbers & Steamfitters Land Corp.....				22,000	22,000
Chester and Estella Smith.....				22,800	22,800
Julius Weil.....				20,500	20,500
Arthur and Lena York.....				22,300	22,300
Windsor					
Masotti Construction Co Ltd					
*Operative building	232,400	1971-72		163,017	163,017
<i>Manitoba</i>					
Norway House					
Norland Construction Ltd					
*Operative building	230,234	1971-72		207,977	207,977
<i>Saskatchewan</i>					
Regina					
Bird Construction Co Ltd					
*Heating plant.....	552,584	1971-72		426,366	426,366
*Indoor pistol range.....	324,611	1970-71		292,671	324,611
Hilsden & Co Ltd (1963)					
*Alteration to Administration building.....	198,517	1971-72		162,189	162,189
Poole Construction Ltd					
*Academic training building.....	1,112,499	1971-72		796,803	796,803
Smith Brothers and Wilson Ltd					
*Electrical distribution systems.....	172,273	1970-71		27,673	172,273(f)
*Construction of hangar.....	181,025	1971-72		109,448	109,448
Z-Construction Ltd					
*Physical training building.....	459,628	1970-71		459,628	459,628
<i>Alberta</i>					
Edmonton					
Prevale Construction Ltd					
*Renovations to Administration building.....	**520,642	1970-71		22,060	104,885
***\$415,757 was paid by D P W					
<i>British Columbia</i>					
Nelson					
*Land expropriation					
T D Rosling & Sons.....				20,150	20,150
<i>Northwest Territories</i>					
Yellowknife					
Heron Construction Ltd					
*DND/RCMP hangar.....	183,370	1971-72		179,253	179,253
Poole Construction Ltd					
*Administration building.....	496,796	1969-70		1,589	**495,801(f)
**Assessment 995					
<i>Yukon Territory</i>					
Faro					
St Laurent Construction					
*Operative building.....	140,742	1971-72		140,742	140,742

*Awarded through Department of Public Works.

SOLICITOR GENERAL—Concluded

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

Correctional Services	Amount
ADMINISTRATION PROGRAM	\$
Furniture and fixtures.....	36,092
Communication and related equipment.....	4,087
Office machines and equipment.....	10,608
	<u>50,787</u>
CORRECTIONAL SERVICES PROGRAM	
Communications and related equipment.....	83,424
Farm Equipment.....	91,270
Furniture and fixtures.....	230,226
Industrial equipment.....	252,352
Kitchen equipment.....	69,443
Medical and dental equipment.....	39,164
Miscellaneous equipment.....	343,562
Office equipment.....	98,567
Services equipment.....	44,872
Transportation equipment.....	231,978
	<u>1,484,858</u>

Royal Canadian Mounted Police

LAW ENFORCEMENT PROGRAM	
Communications equipment.....	1,570,469
Furniture and fixtures.....	725,196
Laboratory equipment.....	189,893
Other equipment.....	2,289,208
Safety equipment.....	146,842
Training equipment.....	51,967
Transportation equipment.....	6,504,930
	<u>11,478,505</u>
	<u>13,014,150</u>

SUPPLY AND SERVICES

ACQUISITION OF MACHINERY AND EQUIPMENT

Department	Amount
Computer and related equipment.....	\$ 176,109
Furniture and fixtures.....	776,906
Office machines and equipment.....	390,491
Motor vehicles.....	37,089
Warehouse equipment.....	48,728
Miscellaneous equipment.....	48,502
	<u>1,477,825</u>

Information Canada

Audio Visual equipment.....	2,384
Furniture and fixtures.....	47,995
Office machinery and equipment.....	26,319
Other equipment.....	2,948
	<u>79,646</u>

TRANSPORT

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith.

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Department					
MARINE SERVICES PROGRAM					
<i>Newfoundland</i>					
Goose Bay Labrador					
J Porter Company					
*Dredging.....	234,552	1971-72	234,552	234,552	234,552(f)
St John's					
Canadian National Newfoundland Dockyard					
Refit and drydocking of CCGS Narwhal.....	135,158	1971-72	92,000	135,158	135,158
Refit and drydocking of CCGS Wolfe.....	117,790	1971-72	117,790	117,790	117,790
<i>New Brunswick</i>					
Saint John					
Saint John Shipbuilding and Dry Dock Co Ltd					
Drydocking and refit of CCGS Labrador.....	226,145	1971-72	160,000	226,145	226,145
Drydocking and refit of CCGS John A Macdonald.....	159,387	1971-72	135,000	159,387	159,387
Ship repairs.....	202,886	1971-72	202,886	202,886	202,886
Ship repairs.....	140,136	1971-72	140,136	140,136	140,136
<i>Nova Scotia</i>					
Canso					
Decca Radar Canada Ltd					
Installation of Radar System.....	381,947	1970-71	97,772	97,771	371,108
Dominion Aluminum Fabricating Ltd					
Light towers.....	125,934	1970-71	11,402	11,401	125,934
Eddy Point					
Maritime Builders Ltd					
*Marine aids centre.....	275,601	1970-71	205,827	205,826	275,601(f)
St Peters Canal					
Intrusion Prepakt Ltd					
Construction of stoplog gains and sills.....	117,193	1971-72	24,017	24,016	24,016
<i>Quebec</i>					
L'Ile-aux-Coudres					
Walsh Canadian Construction Co Ltd					
Aids to navigation.....	515,716	1969-70	87,670	87,699	515,716
Montreal					
Canadian Vickers Ltd					
Conversion, drydocking and associated work of CCGS Louis S St Laurent.....	777,669	1971-72	766,231	766,230	766,230
Quebec					
Grant Mill Limitee					
*Queen's Wharf extension and administration building.....	366,644	1971-72	366,644	366,644	366,644
St Jean					
Marine Industries Ltd					
McNamara Corp Ltd					
J P Porter					
Dredging at St Jean to Sault Cochon.....	20,680,000	1971-72	2,027,782	2,027,781	2,027,781
Yamachiche Bend					
St Maurice Dredging (1966) Ltd					
Maintenance dredging.....	132,000	1971-72	129,015	129,014	129,014
<i>Ontario</i>					
Buckhorn					
Cooper-Ellis Ltd					
Rehabilitation of lock 31.....	552,265	1970-71	170,000	168,401	484,360
Ottawa					
Grant Mills Ltd					
Reconstruct wall—Dows Lake area.....	240,150	1971-72	237,971	237,970	237,790
Taplen Construction Ltd					
Reconstruct canal wall—Hog's Back locks.....	179,594	1971-72	178,083	178,082	178,082
Janod Inc					
Grouting—Long Island locks.....	117,511	1971-72	117,511	117,511	117,511

*Awarded through the Department of Public Works.

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Ontario—continued					
Peterborough					
Group Building System					
New workshop and stores.....	427,121	1971-72	545,000	419,006	419,006
Thunder Bay					
Sillman Company (Northern) Limited					
Construction of a marine agency building.....	273,255	1971-72	213,017	213,016	213,016
British Columbia					
New Westminster					
John Manly Ltd					
Pilot boat for Victoria.....	234,000	1970-71	100,000	58,500	234,000(f)
Steveston					
Pacific Western Fiberglas Ltd					
Two work boats.....	170,297	1970-71	84,085	84,084	170,297(f)
General					
Various					
C A Annand Ltd					
Three oil and debris recovery catamarans.....	131,524	1971-72	125,245	125,244	125,244
Ten oil recovery vessels.....	143,315	1971-72	68,076	68,075	68,075
Bell Helicopter Company					
Bell Standard Model 212 Helicopter.....	712,162	1971-72	750,000	649,345	649,345
Boston Metals Company					
Four low pressure water tube steam generators.....	155,500	1971-72	88,676	88,675	88,675
Canadian Lister-Blackstone Ltd					
200 diesel 18 hp engines.....	203,043	1971-72	203,043	203,043	203,043(f)
Canadian Westinghouse Ltd					
Automatic transfer switches.....	151,388	1970-71	18,168	18,167	151,388(f)
Crown Assets Disposal Corporation					
RCMP patrol vessel "Wood".....	245,000	1971-72	245,000	245,000	245,000(f)
Dominion Welding Engineering Co Ltd					
Twenty-two Slick Licker Mark IV Oleovators.....	146,569	1971-72	146,569	146,569	146,569(f)
Maritime Industries Ltd					
Nineteen mini slick lickers.....	126,594	1971-72	70,515	70,514	70,514
Mechron Engineering Products Ltd					
Diesel generators and control equipment.....	941,400	1971-72	860,691	864,690	864,690
Shutte Equipment Sales					
Two hundred alternating current generators.....	148,400	1971-72	148,400	148,400	148,400(f)
Sperry Gyroscope Ottawa Ltd					
Fog detectors.....	1,348,024	1970-71	304,715	304,714	1,348,024(f)
Stone-Chance Ltd					
Electric fog horn systems.....	824,783	1970-71	256,119	256,118	824,783(f)
Canadian Surface Transportation Administration					
Nova Scotia					
Digby					
*Beaver Lumber Company Limited					
Car and ferry terminal.....	**2,732,916	1969-70	60,305	60,305	2,732,916(f)
*Maritime Steel & Foundries Ltd					
Ferry terminal vehicle transfer bridge.....	**763,001	1970-71	93,962	93,962	763,001(f)
*E S Stephenson & Co Ltd					
Car ferry and terminals (transfer bridges).....	**550,121	1970-71	85,553	85,553	550,121(f)
*Stevens and Fiske Construction Ltd					
Ferry terminal buildings.....	221,762	1971-72	217,144	217,144	217,144
*Whitman Benn and Associates, preparation of plans and specifications.....	**145,000	1968-69	21,452	21,452	136,436
*Whitman Benn & Associates, prep drawings spec job superv.....	**440,000	1968-69	26,109	26,109	437,261
Caribou					
*Robert Douglas Marine Limited					
Terminal facilities.....	473,282	1971-72	140,111	140,111	140,111

*Denotes contract awarded through the DPW.

**Amends reporting in 1970-71 Public Accounts.

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>New Brunswick</i>					
Saint John					
*Canadian Phoenix Steel and Pipe Sales					
Supply of pipe piles for car ferry and terminal.....	**529,092	1970-71	59,144	59,144	529,092(f)
*J G Fitzpatrick Construction Ltd					
Wharf, parking area and service building.....	**4,643,208	1969-70	1,784,419	1,784,419	4,631,824
*Foundation of Canada Engineering Corp.					
Consultants fees.....	**846,634	1968-69	197,745	197,745	846,634
*Galbraith Construction Ltd					
CPR underpass and access road.....	**606,029	1970-71	93,715	93,715	606,029(f)
*Robert Mitchell Company Limited					
Passenger loading ramp.....	110,052	1971-72	108,967	108,967	108,967
<i>AIR SERVICES PROGRAM</i>					
<i>Newfoundland</i>					
Gander					
Diamond Construction 1961 Ltd					
Additional development at airport.....	1,949,700	1971-72	1,827,800	1,845,785	1,845,785
H & S Construction					
Modify air terminal building.....	327,400	1971-72	262,200	220,693	220,693
St. John's					
H & S Construction Ltd					
Extend air terminal building—phase 2.....	455,000	1971-72	395,000	373,636	373,636
Wabash					
H J O'Connell Construction Ltd					
Additional development at airport.....	218,615	1971-72	217,000	218,615	218,615(f)
<i>Nova Scotia</i>					
Halifax					
Desourdy Construction Ltd					
Resurfacing runway 15-33, taxiways H & F, and drainage improvements	536,441	1970-71	3,000	3,675	536,441(f)
Port Hawkesbury					
Satellite Construction Ltd.					
Airstrip.....	120,600	1971-72	75,800	75,780	75,780
Yarmouth					
Stevens & Fiske Construction Ltd					
Operations building (amends reporting in 1970-71 Public Accounts).....	182,874	1970-71	10,600	7,639	183,143
<i>Quebec</i>					
Baie Comeau					
Julien Jacob Inc.					
Air terminal and control tower.....	487,329	1971-72	463,000	462,670	462,670
Chibougamau					
Champoux Construction Inc.					
Airport development.....	222,000	1968-69		1,920	212,723(f)
Fort Chimo					
Ron Engineering Construction Ltd					
Air terminal, double dwellings and related works.....	464,000	1971-72	438,000	437,944	437,944
Norbec Construction Inc					
Radio phare and landing system.....	229,871	1971-72	229,871	229,059	229,059
Mont Joli					
Les Entreprises Lechasseur Ltee					
Reconstruct apron and runway.....	301,523	1970-71	118,000	117,474	301,523(f)
Roger Faucher					
Supply system (water).....	140,897	1970-71	29,000	28,611	140,897(f)
Prisapia Construction Inc					
Terminal and building.....	575,291	1971-72	443,000	442,397	442,397
<i>Quebec</i>					
Beau Rivage Construction					
Dismantle and relocate firehouse.....	130,592	1971-72	130,500	130,494	130,494
Beaver Foundations Ltd					
Sewer and road.....	138,210	1971-72	128,500	128,498	128,498
Tri-Bec Inc					
Modifications to underground services, air terminal building.....	547,536	1971-72		360,758	360,758
Modifications to central heating plant air terminal building.....	104,627	1971-72		104,627	104,627

*Denotes contract awarded through DPW.

**Amends reporting in 1970-71 Public Accounts.

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Quebec—continued</i>					
Union des Carrieres et Pavages Limitee					
Additional development including drainage for car park and apron.....	118,599	1971-72		99,511	99,511
Schefferville					
La Societe d'Entreprise Generales Ltee					
Pave runway.....	1,273,819	1968-69	2,800	2,747	1,217,566
Nordbec Construction Inc					
Installation of lighting and related works.....	116,099	1971-72	111,800	105,259	105,259(f)
Three dwellings and related works.....	269,500	1971-72	100,000	99,652	99,652
Sept Iles					
Quebec Labrador Construction					
Apron extension and electrical works.....	166,395	1971-72	162,000	161,745	161,745
Leonard J Weber Construction Co					
Combine maintenance garage, trades workshops and sand shed.....	547,534	1970-71		236,359	511,080
St Hubert					
Inel Entrepreneurs Electriciens					
Renovate runway lighting.....	145,811	1971-72	141,000	140,814	140,814
Les Mir Construction Inc					
Taxiway and access road.....	391,690	1969-70	3,000	1,635	389,419(f)
Runway.....	297,965	1970-71	1,000	483	297,965(f)
Normandin Construction Ltd (formerly L Pigeon Construction Inc).....					
Sewage treatment plant, pumping station, sewer line and water distribution system.....	165,174	1969-70	2,000	1,337	164,979(f)
L T Weber					
Garage.....	314,201	1971-72	291,000	290,503	290,503
St. Jean					
Les Entreprises Delson					
Control tower.....	102,046	1971-72	100,000	99,556	99,556
Victoriaville					
Gagne Excavation Ltee					
Gravel runway.....	105,995	1971-72	10,000	9,276	9,276
<i>Ontario</i>					
Dryden					
Towland Hewitson Construction					
Paving existing runway, taxiway and aircraft parking apron.....	187,016	1971-72	187,016	158,344	158,344
London					
McKay-Cooker Construction Ltd					
Maintenance garage and fire hall.....	303,576	1971-72	296,038	297,378	297,378
North Bay					
Liskeard Construction Ltd					
Resurface runways.....	229,829	1971-72	224,496	224,496	224,496
Ottawa					
Canadian International Comstock Co Ltd					
Alterations and additions to the air terminal building.....	566,980	1971-72		563,930	563,930
B J Normand Ltd and Normand-Farquharson Ltd					
Additions and alterations to air terminal building phase 5.....	812,900	1971-72		441,585	441,585
Port Colborne					
R E Law Crushed Stone Ltd					
Resurface runway 05-23 taxiway B and part of apron 1.....	119,618	1970-71		38,656	119,618(f)
St. Catharines					
Dominion Construction Co (Niagara) Ltd					
Control tower (amends reporting in public accounts 1970-71).....	108,640	1970-71	443	443	106,941
Sault Ste Marie					
Vinston Construction Ltd					
Firehall and related works.....	153,780	1969-70	211	427	153,621
Sudbury					
Janine Building Civil Works Ltd					
Control tower.....	194,605	1971-72	191,714	191,714	191,714
Warton					
Genan Construction Ltd					
Waiting room.....	161,621	1971-72	138,391	138,391	162,456

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Alberta</i>					
Calgary					
McTavish McKay & Co Ltd					
Water reservoir, pumphouse and related work.....	106,052	1971-72	106,051	106,051	106,051
Poole Construction Ltd					
Air traffic control tower (amends reporting in 1970-71 Public Accounts)	123,961	1970-71			123,166(f)
Poole Engineering Co Ltd					
Reconstruct and strengthen runway 16-31, associated taxiways and construct a parallel east taxiway.....	1,333,619	1971-72	1,046,740	1,046,740	1,046,740
Stevenson Raines Barrett Hutton and Partners					
Concept planning for long term development of airport.....	250,000	1971-72		40,276	40,276
Edmonton					
Mannix Co Ltd					
Utility services, roads and taxiways for hangar development.....	228,718	1971-72	191,865	191,865	191,865
<i>British Columbia</i>					
Castlegar					
Crossroads Construction Co Ltd					
Air terminal and operations building.....	254,858	1971-72		254,358	254,358
Fort Nelson					
Norman Nilsen Construction Ltd					
Visual omni range building.....	156,573	1971-72	126,248	126,248	126,248
Fort St. John					
W J R Construction Ltd					
New air terminal building and related work.....	472,266	1970-71	260,280	141,198	472,266(f)
Kamloops					
Crossroads Construction Co. Ltd.					
Air traffic control tower and utility building.....	151,356	1971-72	65,000	151,356	151,356
Kelowna					
City of Kelowna					
Air traffic control tower and facilities.....	199,400	1971-72	75,000	198,972	198,972
Langley					
Pine Tree Construction Ltd					
Air traffic control tower (amends reporting in 1970-71 Public Accounts)	109,619	1970-71	90,000	43,788	109,619(f)
Penticton					
Columbia Bitulithic Ltd					
Repairs to runway 16-34.....	133,730	1971-72		124,450	124,450
Crossroads Construction Co Ltd					
Air traffic control tower and terminal building extension.....	226,467	1970-71	146,000	4,835	226,467(f)
Prince George					
Antler Construction Ltd					
Extension to the aircraft parking apron.....	769,484	1971-72	284,100	278,195	278,195
Columbia Bitulithic Ltd.					
Site development for airport terminal complex.....	235,252	1971-72	244,451	235,252	235,252
Forest Construction Ltd					
Air traffic control tower, terminal and operations building.....	1,192,056	1971-72	633,649	630,765	630,765
Prince Rupert					
McCurrie Construction Ltd.					
Maintenance garage and firehall.....	275,715	1970-71		10,710	275,715(f)
Smithers					
Guran Construction Co Ltd					
Maintenance garage and firehall.....	167,390	1970-71	90,000	66,021	167,390(f)
Vancouver					
Dominion Bridge Co. Ltd					
Gates 10 and 12 expansion.....	152,044	1970-71	3,669	5,584	152,044(f)
Miller Cartage and Construction Ltd					
Extension of trunk sewer system.....	124,767	1971-72	150,000	78,291	78,291
C J Oliver Ltd					
Firehall and related work.....	233,556	1969-70		43	223,556(f)
Rapistan Canada Ltd					
Additions and revisions to baggage conveying system.....	111,502	1970-71	30,774	29,676	111,502(f)
Ricketts-Sewell Electric Ltd					
Electrical work—gate 10 and 12.....	131,217	1970-71	84,780	83,121	131,217(f)
Westgate Mechanical Construction Ltd					
Mechanical and plumbing—gate 10 and 12.....	173,105	1970-71	91,156	88,523	173,105(f)

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Vernon					
Gilmour Construction and Engineering Co Ltd					
Upper air station (1971-72 portion paid by Department of Environment).....	139,612	1970-71	135,000	95,186	139,612(f)
Victoria					
McPhails Construction Co Ltd					
Extend runway 08-26.....	407,341	1970-71	235,000	34,093	407,341
Northwest Territories					
Inuvik					
Humber Electric Ltd					
Install light facilities runway 03 and 23 (amends reporting in 1970-71 Public Accounts).....	170,998	1970-71			170,998(f)
Yellowknife					
Poole Construction Ltd					
Air traffic control tower.....	184,204	1971-72	147,819	147,819	147,819
Yukon Territories					
Watson Lake					
Parkins Construction Ltd					
Combined maintenance garage, sand storage building.....	381,939	1968-69	31,936	3,530	380,073(f)
Whitehorse					
E Lobe Contracting Ltd					
High frequency omni range.....	170,381	1971-72	169,865	169,865	169,865(f)
Yukon Construction Ltd					
Air traffic control tower (amends reporting in 1970-71 Public Accounts)	359,011	1970-71		266,374	359,011
General					
Headquarters					
A I L A Division of Cutler-Hammer Inc					
Supply of secondary surveillance radar digitizers and remoting and display systems.....	1,941,250	1970-71		408,595	1,302,715
Automatic Electronic Systems Inc.					
Supply of scan conversion radar display systems.....	193,058	1969-70		6,757	193,058(f)
C A E Electronics Ltd					
Supply of 2 automatic picture transmission ground receiving stations, manuals and training course.....	217,634	1971-72		127,268	127,268
Supply of 12 photo reproducers with manuals.....	194,746	1971-72		129,960	129,960
Canadian General Electric Co Ltd					
Supply of VHF/AM receivers, instruction manuals and kits.....	225,000	1970-71		65,576	98,506
Supply of 7 video map generators and kits.....	198,239	1970-71		159,351	198,239(f)
Canadian Marconi Company					
Supply of direct view storage tubes display systems, manuals and spare parts.....	400,353	1971-72		308,105	308,105
Nautical Electronic Laboratories Ltd					
Purchase of Non-directional beacon systems.....	616,482	1969-70		139,512	555,414
Supply of single solid state 20 watt low frequency beacon systems.....	176,330	1971-72		144,440	144,440
Supply of 100 watt solid state marine beacon systems.....	440,000	1971-72		266,646	266,646
Philips Electronics Industries Ltd					
Supply of instrument landing systems.....	3,951,400	1969-70		1,038,595	3,065,249
Raytheon Canada Ltd					
Supply of 34 VHF distance measuring equipment systems.....	1,813,470	1970-71		727,605	1,090,927
Supply of visual omni range systems.....	2,348,200	1969-70		876,960	1,912,592
Purchase of airport surveillance radar system.....	3,009,267	1970-71		1,317,168	1,384,618
Purchase of secondary surveillance radar equipment.....	789,195	1970-71		568,904	636,167
Supply of radar bright display scan converters.....	425,000	1970-71		410,768	423,151
Scientific-Atlantic Pan American Inc					
Supply of 3 antenna pedestal systems.....	100,734	1971-72		29,682	29,682
Servo Corporation of America					
Supply of VHF direction finding systems.....	1,674,012	1970-71		850,140	1,304,074
Sperry Gyroscope Ottawa Ltd					
Supply of modular communications control equipment.....	1,010,952	1969-70		365,645	1,009,017
Topping Electronics Ltd					
Supply of low power transistorized beacon systems.....	327,906	1968-69		12,000	327,906(f)
Whittaker Electronics Ltd					
Supply of 17 Assmann multichannel recorders and reproducers.....	313,970	1969-70		26,710	313,970(f)

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
*NATIONAL HARBOURS BOARD					
<i>Quebec</i>					
<i>Quebec</i>					
Development of Beauport flats					
Marine Industries Ltd.....	4,200,000	1969-70		324,000	4,200,000(f)
<i>Manitoba</i>					
<i>Churchill</i>					
Renewal of electrical system in grain elevator					
Ballard Enterprises Ltd.....	308,643	1968-69		39,061	308,643(f)
Schumacher-MacKenzie Co Ltd.....	246,884	1970-71		1,000	246,884(f)
Schumacher-MacKenzie Co Ltd.....	212,641	1971-72		200,096	200,096
C D Howe Co Ltd Consultant Fees.....	330,000	1965-66		58,478	328,711

*Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

PAYMENTS OF \$5,000 OR OVER FOR LAND AND BUILDINGS

Payee	Location	Amount
		\$
Marine Services		
<i>Nova Scotia</i>		
Ernest England.....	Eddy Point.....	1,200
Herman England.....	Eddy Point.....	1,100
Lloyd E. Hadley.....	Eddy Point.....	3,000
<i>Quebec</i>		
C. W. Auclair.....	Chambly.....	39,098
Ernest Arthur Bessette.....	Chambly.....	35,000
Blue Ridge Realty.....	Chambly.....	1,920
Maurice Bourbon.....	Chambly.....	200
Marcel Desroches.....	Chambly.....	1,635
Finbro Dress Inc and Lirsch Enterprises Inc.....	Chambly.....	300
Home Mortgage and Accept Co Registered.....	Chambly.....	300
Dame Anna Vdoviak-Hranek, John Richard Hranek and Edward Michael Hranek.....	Chambly.....	250
Simon Kirsch.....	Chambly.....	400
Roger Riberdy.....	Chambly.....	1,815
<i>Ontario</i>		
Beldonia Enterprises Ltd.....	Township of Carden	12,500
Canadian Surface Transportation Administration		
<i>Nova Scotia</i>		
Elizabeth Johnson.....	Caribou.....	7,700
Alexander K Logan, Mary Logan, Helen Logan, Elsie M Logan, John C Logan, Doreen Logan, Paul Logan, Elizabeth Logan.....	Caribou.....	5,000
Norma J MacKay.....	Caribou.....	2,000
J Wesley Roberts.....	Caribou.....	200
Irene Berringer.....	Caribou.....	50
		14,950
Air Services Program		
<i>Newfoundland</i>		
Wabush Enterprises Ltd.....	Wabush, Lab.....	106,000
<i>Quebec</i>		
Couture H & D.....	Sherbrooke.....	5,500
Estate of Alexander Tremblay.....	St. Hubert.....	10,806
<i>Ontario</i>		
Boyd, J A.....	Carp.....	80,735
Cavanagh, J C.....	Carp.....	23,000
Downey E.....	Carp.....	100,000

PAYMENTS OF \$5,000 OR OVER FOR LAND AND BUILDINGS

Payee	Location	Amount
		\$
<i>Ontario—continued</i>		
Janisse D & L J.....	Windsor.....	143,000
Estate of D Manojlovich.....	Windsor.....	110,000
St Louis D.....	Windsor.....	133,081
Weedmark A & H.....	Carp.....	19,500
<i>Saskatchewan</i>		
City of Regina.....	Regina.....	2,287,611
<i>Alberta</i>		
Estate of L G Alexander.....	Calgary.....	42,500
Binkley B.....	Calgary.....	8,000
Bonner E E M.....	Calgary.....	64,000
Burgess M R and the Director Veterans' Land Act.....	Calgary.....	60,000
Christensen C.....	Calgary.....	95,000
Estate of O M & A D Dunmire.....	Calgary.....	7,250
Garland, A E & M D.....	Calgary.....	35,800
Government of Alberta.....	Calgary.....	1,000,000
Grogan K C & S M.....	Calgary.....	35,000
Hades, M P & M.....	Calgary.....	35,000
Horricks M D.....	Edmonton.....	10,824
Estate of R J Nicholas.....	Calgary.....	5,520
Sparks, G G & M.....	Calgary.....	6,085
Van Lehn O.....	Calgary.....	37,000
Wilde Mr & Mrs E.....	Calgary.....	16,000
Wills K W & K G.....	Calgary.....	92,000
<i>British Columbia</i>		
Bar H H Cattle Company Ltd.....	Kamloops.....	110,800
Brodie, K R & M A.....	Richmond.....	28,300
Busch H W W & I H M.....	Richmond.....	33,010
Colburn F H.....	Richmond.....	53,378
Connett W R & M.....	Richmond.....	30,071
Dahms, R W & H.....	Richmond.....	32,503
Fyfe T A.....	Richmond.....	23,518
Fyfe F A.....	Richmond.....	23,500
Gestby, T S.....	Richmond.....	34,034
Halaby, S.....	Richmond.....	23,500
Hoggard C A & E.....	Richmond.....	525,000
Hurst J B.....	Richmond.....	28,693
Lewis R D & A J.....	Richmond.....	30,493
Metcalf S B.....	Richmond.....	39,000
Rajcan J.....	Richmond.....	17,000
Richardson P S.....	Richmond.....	34,700
Steele E N.....	Richmond.....	44,750
Weisgerber J L.....	Richmond.....	40,834
Whelan E M.....	Richmond.....	10,000

TRANSPORT—Concluded

CONSTRUCTION AND ACQUISITION OF
MACHINERY, EQUIPMENT AND FURNISHINGS

	Amount
Department	\$
HEADQUARTERS PROGRAM	
Engineering equipment.....	8,603
Transportation equipment.....	31,524
	<u>40,127</u>
TRANSPORTATION DEVELOPMENT AGENCY	
Hovercraft.....	1,114,000
Aircraft and associated equipment.....	955,229
	<u>2,069,229</u>
MARINE SERVICES	
Aircraft equipment.....	964,395
Construction equipment.....	144,694
Furnishings.....	695,702
Maintenance equipment.....	1,789,027
Marine equipment.....	4,426,711
Scientific equipment.....	1,957,526
Transportation equipment.....	342,246
	<u>10,320,301</u>
SURFACE TRANSPORTATION	
Construction.....	103,498
Furnishings.....	51,726
Maintenance Equipment.....	9,124
*Marine Equipment.....	19,773,757
	<u>19,938,105</u>
AIR TRANSPORTATION	
Aircraft Equipment.....	4,565,189
Construction Equipment.....	224,580
Furnishings.....	770,115
Maintenance Equipment.....	1,444,506
Scientific Equipment.....	1,400,296
Transportation Equipment.....	604,199
	<u>9,008,885</u>
	<u>41,376,647</u>
Canadian Transport Commission	
Office Furniture and Furnishings.....	22,909
Office Machines and Equipment (\$150 per item or over).....	25,557
	<u>48,466</u>

*Included in this amount is the sum of \$15.1 million to write off the balance of a loan to finance the purchase of one ferry vessel and the construction of the two ferry vessels, "M V Holiday Island" and "M V Vacationland" for the Prince Edward Island ferry service.

TREASURY BOARD

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
Contracts of \$100,000 or over and cost plus contracts of \$10,000 or over					
National Research Council of Canada					
<i>Ontario</i>					
<i>Ottawa</i>					
Building research environmental laboratory.....			260,000		
**Data acquisition system—purchase and installation					
Contract: Zerox of Canada Ltd.....	167,556	1970-71		71,458	166,601(f)
<i>Ottawa</i>					
Flying simulator.....			389,000		
**Design and fabrication of modifications to Bell 205A Helicopter					
Contract: DeHavilland Aircraft of Canada Ltd.....		1970-71		84,049	161,195(f)
**Purchase of turbo-fan engine					
Contract: Canadian General Electric Co.....	131,661	1970-71		759	131,661(f)
<i>Ottawa</i>					
Replacement of aircraft					
Purchase of twin-otter aircraft					
Contract: Bannock Aerospace Ltd.....	286,369	1971-72		286,369	286,369(f)
<i>Ottawa</i>					
National Science Library.....			4,500,000		
*Building contract: V K Mason Construction Ltd.....	12,844,000	1971-72		2,300,991	2,300,991
**Professional fees: Shore Moffat & Partners, design and supervision (includes expenditures on preliminary design started in 1965-66).....		1969-70		152,325	474,287
<i>Ottawa</i>					
Computer system—NRC Computer Centre.....			611,000		
**Purchase of equipment for augmentation of computer system					
Contract: IBM Canada Ltd.....	3,873,863	1969-70		611,149	1,890,891
<i>Ottawa</i>					
Improvements to sites and services					
Construction of building extension for steam generating facilities—Phase I.....			440,000		
Contract: Thomas Fuller Construction Co (1958) Ltd.....	104,869	1971-72		104,869	104,869(f)

*Awarded through the Department of Public Works.

**Amends reporting in 1970-71 Public Accounts.

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

Department	Amount
	\$
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	
Furniture and Fixtures.....	477,222
Office Machines and Equipment.....	4,124
	481,346
National Research Council of Canada	
Communications equipment.....	76,807
Computers and related equipment.....	795,637
Furniture and office machines.....	65,781
Light, heat, power and water equipment.....	51,003
Photographic equipment.....	1,642
Scientific laboratory equipment.....	528,008
Transportation equipment.....	324,712
Workshop equipment.....	47,033
Miscellaneous equipment.....	6,927
	1,897,550

URBAN AFFAIRS AND HOUSING

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

	Amount
	\$
Office Equipment.....	47,276
Office Furniture.....	170,119
	217,395

VETERANS AFFAIRS

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1971-72 Estimates	1971-72 Expenditures	Expenditures to date
	\$		\$	\$	\$
TREATMENT SERVICES PROGRAM					
<i>New Brunswick</i>					
Saint John					
Rusco Windows of New Brunswick Ltd					
Installation of frames and windows.....	221,103	1971-72		155,603	155,603
<i>Quebec</i>					
Montreal					
Cook Leitch					
Renovation of 2A for G F Doctor's office.....	123,750	1971-72		109,953	109,953
*Construction Médaillon Inc					
Fire escape stairs.....	198,058	1970-71		117,106	196,106
Ste Anne's Hospital, Ste Anne de Bellevue					
Standard Electric					
New 12 K V distribution system.....	244,397	1969-70		12,015	244,397
Normandin Construction					
Renewal of water and sewer lines.....	240,727	1970-71		105,596	228,691
*La Cie de Construction Omega Ltee					
Chronic care unit.....	16,113,534	1968-69		214,200	16,107,814
*Neveu and Neveu Ltee					
Ventilation.....	124,990	1971-72		51,411	51,411
<i>Alberta</i>					
Calgary					
Trotter and Morton Ltd					
Installation of complete steam generating unit.....	138,674	1970-71		38,562	13,674
<i>British Columbia</i>					
Victoria					
*Farmer Construction Ltd					
Improvements phase I.....	814,042	1970-71		580,063	781,807

*Awarded through Department of Public Works.

CONSTRUCTION AND ACQUISITION OF MACHINERY, EQUIPMENT AND FURNISHINGS

	Amount		Amount
	\$		\$
ADMINISTRATION PROGRAM		VETERANS' LAND ADMINISTRATION PROGRAM	
Office equipment.....	15,513	Office equipment.....	9,178
Office furnishings and fixtures.....	26,376	Office furnishings and fixtures.....	28,022
	41,889		37,200
WELFARE SERVICES PROGRAM			\$1,425,364
Office equipment.....	10,092		
PENSION PROGRAM			
Office equipment.....	16,430		
TREATMENT SERVICES PROGRAM			
Office equipment.....	16,765		
Office furnishings and fixtures.....	52,900		
Communication equipment.....	23,605		
Dietary equipment.....	21,710		
Paraplegic home equipment.....	1,057		
Heating, air conditioning, refrigeration equipment.....	10,319		
Hospital electrical equipment.....	12,500		
Hospital furnishings.....	564,117		
Hospital general equipment.....	10,985		
Hospital laundry equipment.....	13,521		
Hospital maintenance and grounds equipment.....	38,731		
Hospital medical and laboratory equipment.....	390,733		
Hospital safety and sanitation equipment.....	11,618		
Dental equipment.....	16,622		
Therapy and radiological equipment.....	81,487		
Transportation equipment.....	53,083		
	1,319,753		

SECTION 32

1971-72
PUBLIC ACCOUNTS

Payments of Damage Claims
Ex Gratia Payments
Federal Court Awards
Nugatory Payments

CONTENTS

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Damage Claims.....	32· 2
Ex-gratia Payments.....	32· 12
Federal Court Awards.....	32· 18
Nugatory Payments.....	32· 20

PAYMENTS OF DAMAGE CLAIMS

Particulars and payee	Authority	Amount
AGRICULTURE		
		\$
RESEARCH PROGRAM		
Amount covering settlement of claim for damages suffered by claimant from being hit by a departmental vehicle June 7, 1971, charged to Vote 5		
Chislain Leroux.....	Justice legal opinion.....	1,635
Amount covering settlement of claim for damages suffered by claimant from being hit by a departmental vehicle March 8, 1971, charged to Vote 5		
Donald McKay.....	Justice legal opinion.....	1,233
Sundry claims, each under \$1,000.....		4,097
		6,965
PRODUCTION AND MARKETING PROGRAM		
Amount covering settlement for loss of bees as a result of gypsy moth spraying operations, charged to Vote 10		
Henri Lalonde.....	Justice legal opinion.....	1,200
Amount covering settlement of claim for damages arising from a motor vehicle accident at Ville Vanier Que on September 22, 1971, charged to Vote 10		
Jacques Paradis.....	Justice legal opinion.....	1,120
Sundry claims, each under \$1,000.....		7,591
		9,911
HEALTH OF ANIMALS PROGRAM		
Sundry claims, each under \$1,000.....		3,744
CANADIAN GRAIN COMMISSION PROGRAM		
Amount covering settlement of claim for damages arising out of a motor vehicle accident August 25, 1970, charged to Vote 25.....	Justice ruling.....	1,892
		22,512
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims, each under \$1,000 (1).....		62
ENERGY MINES AND RESOURCES		
Sundry claims, each under \$1,000 (28).....		5,912
ENVIRONMENT		
		\$
Settlement of claims as the result of Motor Vehicle accident at Penticton B C on or about November 20, 1970 charged to Vote 5		
State Farm Mutual Insurance Company.....	} Ministerial.....	{ 1,061
Penticton Car and Truck Limited.....		
Murray Gardiner.....		
Sundry claims charged to Vote 5 each under \$1,000 (49).....		13,665
Settlement of claims resulting from injuries received on February 19, 1968 in an automobile accident involving a Crown-owned vehicle and the private vehicle owned and operated by Mr K Struck charged to Vote 20		
Mr and Mrs K Struck.....	} TB 708525.....	{ 111,134
Miller Witten Pebarsky Vogel & Pollock.....		
Sundry claims charged to Vote 20, each under \$1,000 (11).....		1,247
		127,107
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO PROGRAM		
Sundry claims, each under \$1,000.....		5,651

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
CONSERVATION PROGRAM		
Compensation for loss of personal belongings in fire which destroyed house trailer, charged to Vote 60		
M Jeffers.....	Justice ruling	2,000
Settlement in accident on Trans Canada Highway in Banff National Park between two private vehicles, charged to Vote 60		
Joseph Brud and Karl H Plett.....	Director of Civil Litigation.....	6,500
Settlement in motor vehicle accident, in Wood Buffalo Park, charged to Vote 60		
Gladys and Andrew Swanson.....	Director of Civil Litigation.....	2,600
Sundry claims, each under \$1,000.....		5,700
		16,800
		22,451
INDUSTRY, TRADE AND COMMERCE		
		\$
TRADE INDUSTRIAL PROGRAM		
Reimbursement for damages to personal effects charged to Vote 1		
J Gills.....	Trade Commissioner Service Headquarters.....	1,103
R D Sirrs.....	Trade Commissioner Service Headquarters.....	1,149
Sundry claims each under \$1,000.....		300
		2,552
Statistics Canada		
Sundry claims each under \$1,000.....		95
		2,647
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Avis Rent-A-Car and operated by John F Campbell, charged to Vote 5		
Adessky Kingstone Zerbisias and Poulin (in Trust).....	Federal Court of Canada Judgment B-4391, June 9, 1971	576
Settlement of a claim for damage to Aeromar aircraft Type C-46 by Canadian Forces Helicopter on February 3, 1971 at Harry Truman Airport Saint Thomas V I, charged to Vote 5		
Aeromar C por A.....	T.B. 694982, September 17, 1970.....	2,040
Settlement of a claim by Mrs. C Johnson as a result of an accident involving a departmental vehicle, charged to Vote 5		
Beck Wallace P (in Trust).....	T.B. 694982, September 17, 1970.....	1,400
Settlement of damages awarded by Federal Court in respect of the death of James Martin due to the collapse of the roof of the Longue Pointe Curling Club CFB Montreal on February 27, 1971, charged to Vote 5. Interest \$116.		
Buchanan McAllister Blakely and Ham (in Trust).....	Federal Court of Canada Judgment T-2280 October 29, 1971.....	66,314
Payment of Plaintiff's costs, in the Federal Court of Canada Trial Division, re Death of James Martin, charged to Vote 5		
Buchanan McAllister Blakely and Ham.....	Federal Court of Canada Judgment T-2280, October 29, 1971.....	1,195
Settlement of a claim by Mrs Nelly MacLean Burke for damage to her motor vehicle and injuries she sustained as a result of an accident involving a departmental vehicle, charged to Vote 5		
Burke Nelly MacLean.....	T.B. 694982, September 17, 1970.....	2,429

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Walter Guy Dillman, charged to Vote 5		\$
Canadian Indemnity Company.....	T.B. 694982, September 17, 1970.....	1,807
Settlement of a claim for injuries sustained by Mr. R J Melanson, a CNR employee, at Willow Park, Halifax, Nova Scotia, charged to Vote 5		
Canadian National Railways Moncton NB.....	T.B. 694982, September 17, 1970.....	4,054
Settlement of a claim for damage to property of Paul Chernik as a result of the crash of a CF104 jet aircraft, charged to Vote 5		
Chernik Paul.....	T.B. 694982, September 17, 1970.....	2,858
Settlement of the City of Montreal's claim by way of the injuries sustained by Réal Faucher, an employee of the City of Montreal, who was struck by a departmental vehicle, charged to Vote 5		
City of Montreal.....	T.B. 694982, September 17, 1970.....	4,454
Settlement of a claim for damage to transmission lines right-of-way and in particular access road, owned and controlled by Winnipeg Hydro Electric System by a departmental vehicle, charged to Vote 5		
City of Winnipeg.....	T.B. 694982, September 17, 1970.....	3,485
Settlement of a claim for damage to 1966 Ford Pick-up Truck and camper, the property of Alvin G Conner, as a result of an accident involving a departmental vehicle, charged to Vote 5		
Conner Alvin G.....	T.B. 694982, September 17, 1970.....	1,071
Settlement of a claim for damage to Vedder River Bridge owned by The Corporation of the Township of Chilliwack, as a result of an accident involving a departmental vehicle, charged to Vote 5		
The Corporation of the Township of Chilliwack c/o Underwriters Adjustment Bureau Ltd.....	T.B. 694982, September 17, 1970.....	3,653
Settlement of a claim for damage and loss of use of vehicle as a result of an accident involving a departmental vehicle, charged to Vote 5		
Country Cartage Ltd.....	T.B. 694982, September 17, 1970.....	1,324
Settlement of a claim for damage to Mr Cournoyer's vehicle and injuries sustained by him as a result of a vehicle accident in Montreal involving a departmental vehicle, charged to Vote 5		
Cournoyer Maurice.....	T.B. 694982, September 17, 1970.....	2,544
Settlement of a claim as a result of an accident involving a departmental vehicle and a motor vehicle owned and operated by Mr Hugh McMartin, charged to Vote 5		
Dean Harold L (in Trust).....	T.B. 694982, September 17, 1970.....	1,434
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5		
Dillman Walter Guy.....	T.B. 694982, September 17, 1970.....	14,199
Settlement of a claim for damage to the Eastern Breating Dolphin, Esso Oil Jetty, Murray's Anchorage, Bermuda, by HMCS SAGUENAY, charged to Vote 5		
Esso Bermuda.....	T.B. 694982, September 17, 1970.....	15,571
Settlement of the special and general damage claim of Réal Faucher who was injured when struck by a departmental vehicle, charged to Vote 5		
Faucher Réal.....	T.B. 694982, September 17, 1970.....	2,000
Settlement of a claim as a result of an accident on November 7, 1970 at Laval, Quebec, involving a departmental vehicle and a vehicle owned by Mr. Jean Bacon, charged to Vote 5		
Federal Insurance Company.....	T.B. 694982, September 17, 1970.....	1,005
Payment of interest at 5% per annum on \$9,500 awarded to Roger Gagnon by Exchequer Court Judgment No A-849 dated September 9, 1970, charged to Vote 5		
Gagnon Roger.....	Exchequer Court Judgment No A-849 dated September 9, 1970.....	996

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
Settlement of a claim for personal injuries sustained by Mrs G J Roberts and for loss and damage sustained by Mr and Mrs J C Roberts as a result of an explosion of a natural gas stove in their PMQ at CFB Calgary, charged to Vote 5 German Patterson and Company.....	T.B. 694982, September 17, 1970.....	\$ 5,000
Settlement of a claim for injuries sustained by Joseph Edward Currie as a result of an accident involving a departmental vehicle and a vehicle owned by Ryder Truck Rental (Canada) Ltd leased by Colonial Furniture Company, driven by Robert Zhukow (deceased) in which Mr. Currie was riding as a passenger, charged to Vote 5 Goldbert Shinder Shmelzer Gardner and Kronick.....	T.B. 694982, September 17, 1970.....	1,505
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by L A Zacour, charged to Vote 5 The Home Insurance Company.....	T.B. 694982, September 17, 1970.....	1,501
Payment of a claim for injuries as a result of an accident involving a departmental vehicle and a vehicle owned by Henry Herman and operated by Nardell Herman, charged to Vote 5 Jensen Euretta.....	T.B. 694982, September 17, 1970.....	1,485
Settlement of a claim by Mrs. Elda Bryson for special and general damages as a result of being caught in the downdraft of a landing 442 T&R helicopter at Vancouver BC, charged to Vote 5 Johnson Roland W (in Trust).....	T.B. 694982, September 17, 1970.....	2,006
Settlement of a Federal Court Judgment as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Mr. Plemon Snow in which Joseph Raymond LeBlanc was riding as a passenger, charged to Vote 5. Interest \$36 LeBlanc Joseph Raymond.....	Federal Court Judgment T-2430 February 24, 1972.....	37,535
Settlement of claims for injuries to Euretta Jensen, Nardell Herman, Gary Yost and of a claim for damage by John Henry Herman as a result of an accident involving a departmental vehicle, charged to Vote 5 Lefsrud Cunningham Patrick and Roddick.....	T.B. 694982, September 17, 1970.....	3,045
Settlement of a claim by D C Boyce as a result of an accident involving a departmental vehicle owned by Douglas C Boyce, charged to Vote 5 Lieff and Nicholson (in trust).....	T.B. 694982, September 17, 1970.....	1,551
Settlement of a claim as a result of an accident involving a departmental vehicle owned by Jean Marie Vezina, charged to Vote 5 London and Edinburgh Insurance Company.....	T.B. 694982, September 17, 1970.....	1,200
Settlement of a claim as a result of a fire originating on property known as Camp Wainwright, charged to Vote 5 Long's Hereford Ranch Limited.....	T.B. 694982, September 17, 1970.....	2,240
Settlement of a claim for damages and legal costs as a result of an accident involving a departmental vehicle, charged to Vote 5 McGibbon Harper and Haney (in trust).....	T.B. 694982, September 17, 1970.....	1,213
Settlement of a claim of Nina and Steven Zibin as a result of an accident involving a departmental vehicle, charged to Vote 5 MacLeod Small and Bray.....	T.B. 694982, September 17, 1970.....	3,957
Settlement of a claim for hospitalization and medical treatment of Joseph Raymond LeBlanc and Mrs Olive Suzanne Snow at St. Martha's Hospital, Antigonish, NS as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Plemon Snow in which Mr. LeBlanc and Mrs Snow were riding as passengers, charged to Vote 5 Minister of Finance and Economics of Nova Scotia.....	T.B. 694982, September 17, 1970.....	5,503
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Janette Barr Alexander, charged to Vote 5 Morton D G F.....	T.B. 694982, September 17, 1970.....	1,000

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
Settlement of a claim for damage as a result of an accident involving a departmental vehicle and a vehicle owned by North Shore Taxi (1966) Ltd and operated by Norman V Anderson, charged to Vote 5		\$
North Shore Taxi (1966) Ltd.....	T.B. 694982, September 17, 1970.....	1,657
Settlement of a salvage claim as a result of the grounding of HMCS SAGUENAY near Port Hood, Nova Scotia, charged to Vote 5		
Offshore Marine Limited.....	T.B. 694982, September 17, 1970.....	154,206
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Clifford J Church, charged to Vote 5		
The Phoenix Assurance Company Ltd of London.....	T.B. 694982, September 17, 1970.....	1,354
Settlement of a claim for general and special damages by Mrs Patricia Lewis and for special damages incurred on behalf of her son Guy up to the date of the execution of the Release as a result of an accident involving a departmental vehicle, charged to Vote 5		
Messrs Rankin Robertson Giusti and Chamberlain.....	T.B. 694982, September 17, 1970.....	2,789
Settlement of a claim for damage to motor vehicle as a result of an accident involving a department vehicle and a vehicle owned by Mrs Gladys Reid and operated by Stirling Reid, charged to Vote 5		
Reid Gladys.....	T.B. 694982, September 17, 1970.....	2,133
Settlement of a claim of Mrs. Patricia Wilson for injuries sustained in a fall at the Officers' Mess, Toronto, charged to Vote 5		
Ricketts Farley and Lowndes.....	T.B. 694982, September 17, 1970.....	2,575
Settlement of a claim for value of and loss of use of a vehicle owned by Mrs Sheila Rolfe, as a result of an accident involving a departmental vehicle and a vehicle owned by Mrs Sheila Rolfe and operated by L H Rolfe, charged to Vote 5		
Rolfe Sheila.....	T.B. 694982, September 17, 1970.....	1,081
Settlement of a claim by Mrs Sheila Wright for injuries received in an accident involving a departmental vehicle, charged to Vote 5		
Ross and Brady.....	T.B. 694982, September 17, 1970.....	2,252
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5		
Ryder Truck Rental (Canada) Limited.....	T.B. 694982, September 17, 1970.....	5,784
Settlement of a claim by Mr and Mrs J H Morse as a result of injuries sustained by Mrs Morse on May 19 at CFS Aldergrove BC, charged to Vote 5		
Severide and Company (in trust).....	T.B. 694982, September 17, 1970.....	2,217
Settlement of damages awarded by Federal Court in respect of injuries sustained by Stanley Siwak, involving a departmental vehicle, charged to Vote 5. Interest \$13.		
Shumiatcher and Associates (in trust).....	Federal Court of Canada Judgment T-879, November 8, 1971.....	10,231
Payment of costs awarded by Federal Court Judgment in respect of injuries sustained by Stanley Siwak, charged to Vote 5		
Shumiatcher and Associates (in trust).....	Federal Court of Canada Judgment T-879, November 8, 1971.....	812
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by John Hanson, charged to Vote 5		
State Farm Mutual Automobile Insurance Company.....	T.B. 694982, September 17, 1970.....	1,103
Settlement of a claim and taxable costs as a result of an accident involving a departmental vehicle and a vehicle owned by Norman Yamamoto and operated by Vera Thornsten, charged to Vote 5		
Thorsten Vera.....	T.B. 694982, September 17, 1970.....	15,910
Settlement of a claim as a result of an accident involving a departmental vehicle and train engine 402, the property of the Toronto, Hamilton and Buffalo Railway Company, charged to Vote 5		
The Toronto Hamilton and Buffalo Railway Company.....	T.B. 694982, September 17, 1970.....	1,784

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
Settlement of a claim for damages as a result of an accident involving a departmental vehicle and Trans-Canada Credit Corporation and W R Wescott, charged to Vote 5		\$
Underwriters Adjustment Bureau Limited.....	P.C. 1970-10/907, May 19, 1970.....	1,027
Settlement of a claim for damages as a result of an accident involving a departmental vehicle and a vehicle owned by United Auto Parts, charged to Vote 5		
Underwriters Adjustment Bureau Limited.....	P.C. 1970-10/907, May 9, 1970.....	1,425
Settlement of a claim for general damages and special damages as a result of injuries sustained by Norman V Anderson, operator of a vehicle owned by North Shore Taxi (1966) Limited involving a departmental vehicle, charged to Vote 5		
Workmen's Compensation Board of British Columbia.....	T.B. 694982, September 17, 1970.....	1,475
Settlement of a claim and taxable costs as a result of an accident involving a departmental vehicle, charged to Vote 5		
Yamamoto Norman.....	T.B. 694982, September 17, 1970.....	9,913
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, to: Government of Belgium, 2 claims for \$1,201; Government of France, 1 claim for \$13,570; Government of Germany, 1362 claims for \$220,306.		235,077
Sundry awards of less than \$1,000 each (358).....		72,403
		730,358
Defence Research Board		
Sundry awards of less than \$1,000 each (4).....		938
		731,296
NATIONAL HEALTH AND WELFARE		
HEALTH SERVICES PROGRAM		
Sundry Claims, each under \$1,000.....		303
MEDICAL SERVICES PROGRAM		
Sundry claims, each under \$1,000 (12).....		2,715
		3,018
NATIONAL REVENUE		
Customs and Excise		
Sundry claims, each under \$1,000.....		2,128
Taxation		
Sundry claims, each under \$1,000.....		151
		2,279
POST OFFICE		
Amount covering settlement of damage caused by a postal vehicle striking two other vehicles which were stopped at a red light, Montreal Que August 20, 1971. The owners of the two vehicles were Mr M G Fournier and Bijou Auto Repairs.....	Justice Department—Legal opinion.....	3,500
Amount covering settlement of damages caused by a collision at Quebec City Que June 6, 1971, between a postal truck and an automobile owned by Raymond Labonté.....	Justice Department—Legal decision.....	1,439
Amount covering settlement of damage caused by a postal vehicle colliding with two other vehicles driven by Henri Charron and Raymond Gingres, Montreal Que December 21, 1971.....	Justice Department—Legal opinion.....	1,347

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
Amount covering settlement of damage caused by a postal vehicle while making a left turn on October 1, 1970. The owner of the other vehicle was Ambassador Delivery, Windsor Ont.....	Justice Department—Legal opinion.....	\$ 1,050
Amount covering settlement of damage caused by a postal vehicle which collided with a vehicle causing bodily injury to the Johns family, Surrey BC September 30, 1970.....	Justice Department—Legal opinion.....	2,199
Amount covering settlement of damage caused by a postal vehicle which collided with two other vehicles driven by Mrs Barbara Trotzki who suffered bodily injury and Verna McKerlick, North Delta BC December 8, 1970.....	Justice Department—Legal opinion.....	4,014
Sundry claims each under \$1,000.....		39,639
		<u>53,188</u>
PUBLIC WORKS		
Private wharf damage by government wharf breakup, charged to Vote 20		
Wm Morry.....	Legal Services—Ottawa.....	3,000
Sundry claims, each under \$1,000.....		5,518
		<u>8,518</u>
REGIONAL ECONOMIC EXPANSION		
		\$
Damages resulting from a motor accident, charged to Vote 1		
Garner Leasing Limited and Commercial Union Assurance Company Medicine Hat Alta.....	Deputy Minister.....	1,019
Damage to farm land and crop loss thereon caused by seepage from Canada's adjoining Canal Right-of-Way for the year 1954 to 1971 inclusive, charged to Vote 1		
Sadie Melham Rush Lake Saskatchewan and Donelly Polley Krueger and McLaughlin, Agents of the Minister of Justice, Swift Current Sask.....	Deputy Minister.....	4,710
Damages to claimant's lands by clearing bush thereon for a fence line and leaving windrows of debris in winter of 1967-68, charged to Vote 1		
Harold Rutherford Montgomery and Edward Howard Montgomery Goderich Ont.....	Deputy Minister.....	1,000
Damages to farm land and crop loss from water logging and salinity caused by seepage from P.F.R.A.'s Bow River main canal for the years 1960-1971, charged to Vote 1		
George Sanders Enchant Alta.....	Deputy Minister.....	3,500
Sundry claims, each under \$1,000.....	Deputy Minister.....	4,549
		<u>14,778</u>
SECRETARY OF STATE—National Film Board		
Settlement of claim for loss of projector on loan to National Film Board, charged to Vote 80		
Robert Bosch (Canada) Limited.....	Department of Justice letter March 17, 1972.....	1,050
Sundry claims, each under \$1,000 (6).....		1,621
		<u>2,671</u>
SOLICITOR GENERAL		
Settlement of claim for damages resulting from injury suffered at Institut Archambault April 22, 1970, charged to Vote 5		
Robert Soucy.....	Deputy Minister.....	1,850
Sundry claims, each under \$1,000.....		2,103
		<u>3,953</u>

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
Royal Canadian Mounted Police		\$
Settlement of a claim on behalf of Donald James Cowan infant for special damages and injuries received the result of being struck by a police transport at London Ont April 28, 1968. Interest \$31.93		
Accountant of the Supreme Court of Ontario.....	The Federal Court of Canada award.....	21,225
John Valad.....		3,457
Official Guardian for the Province of Ontario.....		75
		24,757
Settlement of a claim for special and general damages resulting from a car accident at St John's Nfld October 2, 1970, charged to Vote 20		
L J Bemister.....	P.C. 1060-11/944, July 15, 1960, as amended	1,340
Provincial Department of Health (Newfoundland).....		35
		1,375
Settlement of a claim for special and general damages and costs resulting from a car accident at Young's Cove NB May 18, 1970, charged to Vote 20		
Seldon Brown.....	Consent Judgment in the Supreme Court of New Brunswick, Queen's Bench Division, February 22, 1972 {	34,526
Sharon Brown.....		1,077
		35,603
Settlement of a claim for damages resulting from a car accident on Auto-route des Cantons de l'Est Que March 9, 1971, charged to Vote 20		
A R Comeau.....	P.C. 1960-11/944, July 15, 1960, as amended	125
J Elie.....		1,250
		1,375
Settlement of a claim by Cenizo Modequillo for damages resulting from a car accident at Vancouver BC December 23, 1971, charged to Vote 20		
Co-Operative Insurance Service.....	P.C. 1960-11/944, July 15, 1960, as amended	1,083
Settlement of a claim by L Jeffrey Ltd for damages resulting from a car accident at Chilliwack BC August 11, 1971 charged to Vote 20		
Cornhill Insurance Co.....	P.C. 1960-11/944, July 15, 1960, as amended	1,121
Settlement of a claim for damages resulting from a car accident at Montréal Que December 26, 1971, charged to Vote 20		
Maurice Courtemanche.....	P.C. 1960-11/944, July 15, 1960, as amended	1,074
Settlement of a claim by Wayne M Duggan for damages resulting from a car accident at New Westminster BC June 23, 1971, charged to Vote 20		
Gerling Global General Insurance Co.....	P.C. 1960-11/944, July 15, 1960, as amended	1,427
Settlement of a claim for damages resulting from a car accident between a civilian vehicle and a police transport at Banff Alta August 3, 1970, charged to Vote 20		
Gill Conrad Robison Anderson.....	P.C. 1960-11/944, July 15, 1960, as amended	1,928
Smallwood and Meurin.....		
Settlement of a claim for special and general damages resulting from a car accident between a Government owned vehicle and one owned and operated by Vivian Irene Smith at Hammond's Plains NS October 29, 1970, charged to Vote 20		
John M Hutton.....	P.C. 1960-11/944, July 15, 1960, as amended	2,210
Settlement of a claim for damages resulting from a car accident at Winnipeg Man May 12, 1971, charged to Vote 20		
Helen Kay.....	P.C. 1960-11/944, July 15, 1960, as amended	1,386

PAYMENTS OF DAMAGE CLAIMS—Continued

Particulars and payee	Authority	Amount
Settlement of a claim for damages resulting from a car accident at Gaspe Que July 5, 1970, charged to Vote 20		\$
La Compagnie d'Assurance Provinces-Unies.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,385
Denis Menard.....		695
		2,080
Settlement of a claim for damages resulting from a car accident in Quebec City Que December 29, 1970, charged to Vote 20		
Gilles Langlois.....	P.C. 1960-11/944, July 15, 1960, as amended.....	200
Gilles Milot.....		2,000
		2,200
Settlement of a claim for damages resulting from a car accident at Elliott Lake Ont June 16, 1970, charged to Vote 20		
La Prevoyance Compagnie d'Assurances.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,300
Clermont Nadeau.....		492
		1,792
Settlement of a claim for special and general damages resulting from a car accident between a Government owned vehicle and one owned and operated by George Holt in Sherwood Park Alta August 11, 1969, charged to Vote 20		
Lefsrud Cunningham Patrick & Roddick.....	P.C. 1960-11/944, July 15, 1960, as amended.....	7,765
Settlement of a claim for damages resulting from a car accident in Burnaby BC September 27, 1970, charged to Vote 20		
Liberty Mutual Insurance Co.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,014
V H Lyne.....		255
		1,269
Settlement of a claim for damages resulting from a car accident at Carleton PEI April 11, 1971, charged to Vote 20		
June MacDonald.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,600
Settlement of a claim for damages resulting from a car accident at Summerside PEI September 3, 1971, charged to Vote 20		
J S MacLean.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,202
Settlement of a claim by Garnet Irvin Braatin for injuries received while resisting an arrest, charged to Vote 20		
G Lorraine Ouellette & Garnet Irvin Braatin.....	Justice ruling March 23, 1972.....	3,600
Settlement of a claim for damages resulting from a car accident between a civilian vehicle and a police transport at Regina Sask June 4, 1970, charged to Vote 20		
Pierce Hleck Kanuka Goetz & Co in trust.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,858
Settlement of a claim by Frank C Oakes for special damages resulting from a car accident at Calgary Alta June 26, 1969, charged to Vote 20		
Skene Gorman & Stewart.....	P.C. 1960-11/944, July 15, 1960, as amended.....	3,527
Settlement of a claim for loss of wages and use of equipment resulting from a car accident at Hawkshaw NB May 18, 1970, charged to Vote 20		
R D Steeves.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,099
Settlement of a claim by Mary Hicks for injuries received as the result of being struck by a police transport at Harbour Main Nfld December 7, 1970, charged to Vote 20		
Stirling Ryan Goodridge Caule Gushue & Goodridge, in trust	P.C. 1960-11/944, July 15, 1960, as amended.....	5,500
Settlement of a claim by Richard Steeves for damages resulting from a car accident at Hawkshaw NB May 18, 1970, charged to Vote 20		
Wawanesa Mutual Insurance Co.....	P.C. 1960-11/944, July 15, 1960, as amended.....	3,514

PAYMENTS OF DAMAGE CLAIMS—*Concluded*

Particulars and payee	Authority	Amount
Settlement of a claim by M H Inkinen for damages resulting from a car accident at Kelowna BC July 1, 1971, charged to Vote 20 Zurich Insurance Company.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,010
Sundry claims, each under \$1,000.....		81,199
		<u>192,554</u>
TRANSPORT		
MARINE SERVICES		
Damages to property as a result of clearing and cutting of trees for power easement at Janvrin Island NS, charged to Vote 10 Charles and William MacDonald.....	T.B. 706925 August 18, 1971.....	1,200
Damages to the Motor Vessel Berkersheim while mooring at Dalhousie Wharf NB July 4, 1969, charged to Vote 5 Unterweser Reederei.....	P.C. 1960-11/944 July 15, 1960.....	4,106
Damages as a result of injuries suffered from the operation of a swing-bridge at Smiths Falls Ont on August 11, 1969, charged to Vote 5 Narelle Anne Colbron (in Trust).....	T.B. 707930 November 8, 1971.....	50,000
Sundry claims, each under \$1,000.....		8,416
		<u>63,722</u>
AIR SERVICES PROGRAM		
Settlement of a claim for damages to equipment caused by water leakage at Halifax International Airport December 1970 charged to Vote 25 Maritime Telegraph & Telephone Co Ltd.....	P.C. 1966-9/707 April 21, 1966.....	1,232
Settlement of a claim for damages to a Cessna aircraft by a department vehicle at Whitehorse Airport on November 21, 1971 charged to Vote 25 Campbell's Limited.....		\$ 1,325
Settlement of a claim for damages to private property at Dorchester Crossing NB where the department established a VOR/TACAN Installation charged to Vote 30 J A Leblanc.....	P.C. 1966-9/707 April 21, 1966.....	4,000
Settlement for out of pocket expenses for agreement to withdraw their Petitions of Right following enactment of zoning regulations at Montreal Airport charged to Vote L35 Estate of Romeo Lacroix.....	T.B. 704082 April 5, 1971.....	3,500
Estate of Jean-Baptiste Langevin and Lacroix.....		
Jean Lacroix.....		
Settlement of a claim on behalf of Shell Canada Ltd and D A Butchart for damages resulting from an accident involving a Cessna aircraft and a department vehicle on July 7, 1970 at Toronto International Airport charged to Vote 25 Canadian Aircraft Insurance Adjusters.....	P.C. 1966-9/707 April 21, 1966.....	6,406
Settlement of claims on behalf of Mr and Mrs B S Mahal, Mr and Mrs Hache for injuries, losses and damages resulting from a motor vehicle accident at Mississauga Ont on June 29, 1970 charged to Vote 25 Allstate Insurance Co.....	P.C. 1966-9/707 April 21, 1966.....	1,250
Prouse, Fitzhenry, Gashin & Walsh.....		
Paul A Crum-Ewing.....		867
Settlement of claim for personal injuries sustained as a result of an accident at Montreal International Airport on July 20, 1966 charged to Vote 25 Gowling & Henson in trust for Alice H Soukup.....	P.C. 1966-9/707 April 26, 1966.....	2,500

EX GRATIA PAYMENTS

Particulars and payee	Authority	Amount
Settlement of claims for damages and personal injuries as a result of a motor vehicle accident at Penticton BC on July 26, 1969 charged to Vote 25		
Mr and Mrs W H Sharp.....	P.C. 1966-9/707 April 21, 1966.....	3,714
Drossos and Pugh.....		275
Settlement of judgment for damages and legal costs as a result of a motor vehicle accident on June 14, 1969 at Montreal		
Norton Company.....	Exchequer Court Award.....	1,631
Desjardins, Ducharme and Associates.....		441
Sundry claims, each under \$1,000.....		21,266
		62,126
		125,848

TREASURY BOARD

National Research Council of Canada

Sundry claims each under \$1,000.....		2,498
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VETERANS AFFAIRS

Settlement of claim for damages for personal injury sustained by D H Wooton while hospitalized at Queen Mary Veterans hospital, charged to Vote 35.....	Treasury Board letter dated March 21, 1972.....	44,000
Sundry Claims, each under \$1,000.....		2,625
		46,625
		1,222,079

COMMUNICATIONS

Compensation re motor vehicle accident involving departmental vehicle, charged to Vote 1		
Ark Distributing Limited.....		387

ENERGY, MINES AND RESOURCES

Sundry Claims, each under \$100		39
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ENVIRONMENT

Payment of claim for loss of personal baggage, charged to Vote 5		
T I Hughes.....	TB 708839.....	288
Payment on an Ex Gratia basis for the five year period ending Sept 30 1971 of the ice Reconaissance Contract, charged to Vote 5		
Kenting Aviation Limited.....	TB 703044.....	152,684
Sundry Ex Gratia Payments Charged to Vote 5 (1).....	Ministerial.....	30
Settlement of payments to Nova Scotia Saltfish producers for the loss of operations as a result of enactment of the Saltfish Act, Charge to Vote 20		
A M Smith and Company.....	TB 706627.....	60,000
Burns Fisheries.....		17,000
R I Smith and Company.....		17,000
Zwicker and Company.....		46,000
Sundry Ex Gratia Payments charged to Vote 20 (1).....	Ministerial.....	29
		293,031

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
EXTERNAL AFFAIRS		
Department		
Reimbursement for the cost of repairs to the United States Consulate General buildings in Montreal, Toronto and Vancouver, as a result of damages caused by public demonstrations on May 5 8 and 9 and a bomb throwing incident on November 28 1970, charged to Vote 1		
Embassy of the United States of America Ottawa Ont.....	PC 1971-1/534, March 23, 1971.....	1,444
Reimbursement for the cost of repairs claimed for damages to the building and the property of the USSR Embassy during a demonstration on November 7 1970, charged to Vote 1		
Embassy of the Union of Soviet Socialist Republics Ottawa Ont	PC 1971-1/636, April 2, 1971.....	1,737
Reimbursement for unpaid debts incurred abroad by a former departmental employee, charged to Vote 1		
African Trading Company Dar-Es-Salaam Tanzania.....	PC 1971-3/1164, June 15, 1971.....	132
Reimbursement for the cost of repairs claimed for damages to the USSR Embassy during a demonstration on January 30 1971, charged to Vote 1.....		
Embassy of the Union of Soviet Socialist Republics Ottawa Ont	PC 1971-3/2265, October 26, 1971.....	2,389
Reimbursement for the cost of repairs claimed for damages to the Consular office of the Soviet Embassy in Ottawa and to the USSR Consulate General Building in Montreal as a result of demonstrations on October 17 and 21, 1971, charged to Vote 1		
Embassy of the Union of Soviet Socialist Republics Ottawa Ont	PC 1972-6/251, February 17, 1972.....	6,218
Compensation for costs incurred in exhuming body of deceased Canadian citizen buried abroad as a result of delay in notifying next of kin of son's accidental death in Italy, charged to Vote 1		
Mr D H Bagguley Ottawa Ont.....	PC 1972-4/413, March 7, 1972.....	500
Compensation to employees as a result of the cancellation of postings, charged to Vote 1		
Miss A M Doyle.....	PC 1966-35/2375, December 22, 1966.....	220
Miss I M Hall.....		300
		12,940
Canadian International Development Agency		
Compensation for loss of personal property arising from the outbreak of civil disturbances in Nigeria, charged to Vote 20		
G J Szato.....	P.C. 1971-2/635 T.B. 702536, April 6, 1971.....	2,781
H L Brin.....		
		1,000
Compensation for damages sustained as a result of an abortive assignment for service in Africa and of abortive contract negotiations relating to the assignment, charged to Vote 20		
R Côté.....	P.C. 1971-5/1336 T.B. 705343, July 6, 1971.....	12,658
		16,439
		29,379
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO PROGRAM		
Compensation to cover vehicle repair charges incurred as a result of a motor vehicle accident, charged to Vote 5		
H J Steinhauer.....	P.C. 1972-5/413, March 7, 1972.....	187
Payment for air transportation costs attributed indirectly to the death of R Villeneuve, charged to Vote 5		
D Tanguay.....	P.C. 1972-4/706, April 12, 1972.....	457
		644

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
CONSERVATION PROGRAM		
Payment of salary for the full month in which employees died, charged to Vote 60		
Estate of James MacDonald.....	P.C. 1971-7/339 February 23, 1971.....	625
Estate of John Louis Podruski.....		400
Estate of Kenneth Charles Wilson.....		496
		<u>1,521</u>
NORTHERN DEVELOPMENT PROGRAM		
Payment in respect of preparations of plans and specifications for an Academic Occupational School at Frobisher Bay N W T		
Papineau Gérin-Lajoie LeBlanc Architects.....	PC 1971-16/1680 August 11, 1971.....	44,607
		<u>46,772</u>
INDUSTRY, TRADE AND COMMERCE		
TRADE INDUSTRIAL PROGRAM		
Reimbursement for damages to building incurred during an apparel show at London England charged to Vote 1		
Mount Royal Hotel.....		114
Settlement of claims of unfair treatment and discrimination on the part of the crown charged to Vote 1		
Jules Demicher.....	P.C. 1971-1510.....	22,416
Sundry claims each under \$100.....		106
		<u>22,636</u>
Statistics Canada		
Reimbursement for damage sustained to clothing while employed as an enumerator during the 1971 census, charged to Vote 35		
M Hibbit.....	P.C. 1966-35/2375 December 22, 1966.....	108
Sundry Claims each under \$100.....		135
		<u>243</u>
		<u>22,879</u>
MANPOWER AND IMMIGRATION		
Payment representing Death Benefit Coverage under Part II of the Public Service Superannuation Act, charged to Vote 20		
Estate of the late G E M McDougall Ottawa Ont.....	P.C. 1971-4/636 dated April 6, 1971.....	9,711
Payment to the Public Service Death Benefit Account on behalf of Mrs Mina Popovich representing her contributions from January 11 1957 to October 16 1961 while she was on leave without pay, charged to Vote 5		
Receiver General for Canada Department of Supply and Services Ottawa Ont.....	P.C. 1971-4/1164 dated June 15, 1971.....	80
Payment representing the Immigration Appeal Board in an appeal against the acting appointment of the Registrar of the Immigra- tion Appeal Board for services rendered from December 18 1970 to April 8 1971, charged to Vote 25		
Zimmerman and Winters Toronto Ont.....	P.C. 1972-8/78 dated January 18, 1972.....	1,710
		<u>11,501</u>

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
In settlement of account for hospital treatment of Mrs Anne Muir at St Joseph's Hospital and George Road Hospital Victoria BC as a result of an accident involving a departmental vehicle, charged to Vote 5		
British Columbia Hospital Insurance Services.....	P.C. 1972-14/251, February 17, 1972.....	777
Reimbursement of court cost ordered to pay by the Lay Assessors Court, Zweibrucken Germany on 20 November, 1969, charged to Vote 5		
Evers W L.....	P.C. 1971-17/1224 June 15, 1971.....	783
To reimburse the Government of Norway 50% of amount paid by that Government to Rilif Sandver, owner of the fishing cutter "Thor Iver" for damages to the fishing line and loss of catch during a naval exercise by Canadian and Norwegian ships in February 1970, charged to Vote 5		
Forsvarets regnskapssentral.....	P.C. 1971-9/1608, August 11, 1971.....	1,161
In settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by P E Gillespie, charged to Vote 5		
Gillespie Patrick E.....	P.C. 1972-12/77, January 18, 1972.....	438
Payment to cover actual costs incurred without profit in the production of 401,707 shirts Linden Green for the Department of National Defence under contract dated March 31, 1969, charged to Vote 5		
La Chemise Lapointe Inc.....	P.C. 1971-1/373, March 2, 1971.....	74,235
To compensate Cpl Moore for loss of, and damage to, his furniture and effects while they were in long term storage with the defunct Universal Household Movers Ltd of Ottawa, Ontario charged to Vote 5		
Moore Robert Nelson.....	P.C. 1971-21/891, May 11, 1971.....	281
To compensate Sergeant Laurent Joseph Prevost, for loss of and damage to, his furniture and effects while in long term storage with the defunct Universal Household Movers Ltd of Ottawa, Ontario charged to Vote 5		
Prevost Laurent Joseph.....	P.C. 1971-19/891, May 11, 1971.....	639
Reimbursement of expenses incurred for which no provision is made in the Queen's Regulations and Orders for the Canadian Forces, whilst on duty in Lisbon, Portugal, charged to Vote 5		
Sharp Frederick Ralph.....	P.C. 1972-13/251, February 17, 1972.....	235
To compensate for financial loss sustained through the loss of, and damage to, his furniture and effects while they were in long term storage with the defunct Hamilton Van Lines Ltd Calgary Alta charged to Vote 5		
Smuck L E.....	P.C. 1971-11/579, March 30, 1971.....	357
To reimburse John Douglas Wadleigh as compensation in respect of the financial loss sustained through the loss of, and damage to, his furniture and effects while in long term storage with the defunct Universal Household Movers Ltd of Ottawa Ont charged to Vote 5		
Wadleigh John Douglas.....	P.C. 1971-7/2019, September 28, 1971.....	751
		79,657

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
NATIONAL HEALTH AND WELFARE		
WELFARE SERVICES PROGRAM		
Sundry claim each under \$1,000.....		25
NATIONAL REVENUE		
Taxation		
Compensation to employees who suffered hardship when required to pay cash shortages, charged to Vote 5		
Caron Mrs L.....	P.C. 1971-11/2462, November 9, 1971.....	100
Fleming Mrs M.....		120
Zubatuk Miss A.....		100
Settlement of a claim for damages to property, charged to Vote 5		
Sutton Place Hotel, Toronto, Ont.....	Deputy Minister.....	151
		471
POST OFFICE		
Reimbursement of excess contributions to the unemployment insurance fund to the following employees		
J P H Genest.....	T.B. 699320, August 17, 1970.....	104
R A Stamm.....		103
A R Khan.....		112
S A Henke.....		257
L J Jette.....		109
G Ashmore.....		101
G Wright.....	T.B. 708253, January 18, 1972.....	315
		1,101
PUBLIC WORKS		
Payment for loss of personal effects due to a fire in a Crown-owned building F-25, Fort Churchill Man, charged to Vote 10.....		
Estate of R A Acheson.....	T.B./C.T. 703737, May 7 1971.....	500
S V Anderson.....		864
R Carter.....		1,340
D Christianson.....		649
A Clark.....		417
G H Foresman.....		503
J Hamel.....		1,169
C Hollingshead.....		217
B R Kinnel.....		802
G F Lacy.....		419

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
A Laderoute.....	T.B./C.T. 703737, May 7, 1971.....	312
H McDonald.....		1,082
J O'Neill.....		848
Estate of P Ratuszniak.....		500
H Sanders.....		704
G Shea.....		437
G Stuntebeck.....		692
Payment for damage to motor vehicle, Trans-Canada Highway, Newfoundland, charged to Vote 5 Merit Insurance Co Ltd.....	Legal Services, Ottawa.....	650
Payment for damage to motor vehicle, Pleasantville, Nfld charged to Vote 10 Anthony J Evans.....	Legal Services, Ottawa.....	101
Payment for termination of lease negotiations, charged to Vote 10 J Marshall and E Marshall.....	P.C. 1971-21/1164 dated June 15, 1971 T.B. REC 704382.....	1,265
Payment for repairs to gillnet of fishboat "Fraser Clipper", charged to Vote 20 S Swenns.....	Treasury Manual XI 11A Item 08.1.4.....	100
Sundry claims each under \$100.....		40
		<u>13,611</u>

REGIONAL ECONOMIC EXPANSION

To reimburse the payee, an employee of the Department of Regional Economic Expansion, for the cost of insuring his household effects on shipment from Glasgow, Scotland to Ottawa Ont Ian Logan.....		
	T.B. 710807, dated March 28, 1972.....	415

SOLICITOR GENERAL

Compensation to cover medical, hospital and out-of-pocket expenses charged to Vote 5 John Howard Society of Ottawa.....	P.C. 1971-3/579, March 30, 1971.....	2,000
Compensation for loss of personal effects while held hostage at Kingston Penitentiary charged to Vote 5 Kerry Greyford Bushell.....	Deputy Minister.....	116
Compensation for partial amputation of two fingers at B.C. Peniten- tiary, charged to Vote 5 Laszlo Petrick.....	P.C. 1971-12/1799, September 1, 1971.....	3,999
Compensation for repair of a coach damaged during escape of inmate, charged to Vote 5 Voyageur Colonial.....	P.C. 1966-35/2375, December 22, 1966.....	107
Compensation for loss of personal effects, charged to Vote 5 G M Finlay.....	Deputy Minister.....	152
Compensation for clothes stolen by inmate, charged to Vote 5 Winnipeg General Hospital.....	P.C. 1972-19/706, April 12, 1972.....	115
		<u>6,489</u>

Royal Canadian Mounted Police

Compensation for injuries and loss of wages while in the employ of the R C M Police Thelma Adams.....		
	T.B. 706585, August 18, 1971.....	387

EX GRATIA PAYMENTS—Continued

Particulars and payee	Authority	Amount
		\$
Compensation for the loss of mechanics tools on loan to the R C M Police		
K W Bienia.....	P.C. 1966-35/2375, December 22, 1966.....	785
Compensation for damages caused to a vehicle while used in assisting a member of the R C M Police in making an arrest		
Rodney Deprez.....	P.C. 1966-35/2375, December 22, 1966.....	321
Compensation for damages to real property		
R Deslaurier.....	P.C. 1969-11/1876, October 1, 1969.....	113
Compensation for damage to personal property		
J Y G Desrosiers.....	P.C. 1969-11/1876, October 1, 1969.....	112
Compensation for damage to personal property		
Hans Deutschmann.....	P.C. 1969-11/1876, October 1, 1969.....	117
Compensation for damages to automobiles not covered by insurance as a result of an explosion on R C M Police property		
M Dwernichuk.....	P.C. 1971-23/1020, June 1, 1971.....	100
H A Fagan.....	P.C. 1971-23/1020, June 1, 1971.....	25
Compensation for damage to real property		
Svend Eskildsen.....	P.C. 1971-17/2171, October 19, 1971.....	275
Compensation for damage to real property		
R Koster.....	P.C. 1969-11/1876, October 1, 1969.....	125
Compensation for damage to a leased automobile		
Lawson Oates on Broadway (1962) Ltd.....	P.C. 1969-11/1876, October 1, 1969.....	125
Compensation for repair to a typewriter accidentally damaged		
Litton Business Systems of Canada.....	P.C. 1969-11/1876, October 1, 1969.....	103
Compensation for damage to real property		
Martha MacIntyre.....	P.C. 1969-11/1876, October 1, 1969.....	125
Compensation for damages to a leased motor boat while being used on police duties		
O Michaluk.....	P.C. 1969-11/1876, October 1, 1969.....	229
Compensation for damages to a leased vehicle		
Misty Island Transportation Co Ltd.....	P.C. 1969-11/1876, October 1, 1969.....	100
Compensation for repair to a leased toboggan while being used on police duties		
R M Peterson.....	P.C. 1969-11/1876, October 1, 1969.....	106
Compensation for damages to real property		
A Picco.....	P.C. 1969-11/1876, October 1, 1969.....	221
Compensation for damage to personal property		
M J Pisio.....	P.C. 1969-11/1876, October 1, 1969.....	131
Compensation for injuries received by Renato Alfano as a result of a search of his residence		
Malcolm Robb QC Clients' account.....	P.C. 1971-17/2171, October 19, 1971.....	5,228
Compensation for damage to real property		
Neil Kenneth Smith.....	P.C. 1969-11/1876, October 1, 1969.....	116
Compensation for damages to a vehicle involved in a collision with a police transport		
William Smith.....	P.C. 1971-9/817, April 27, 1971.....	200
Compensation for the loss of a dog while being attacked by a police service dog		
Harold A Stimson.....	P.C. 1971-17/2171, October 19, 1971.....	100
Compensation for the loss of moose meat due to spoilage resulting from physical examination by the R C M Police		
R L Summers.....	P.C. 1969-11/1876, October 1, 1969.....	112

EX GRATIA—Concluded

Particulars and Payee	Authority	Amount
Compensation for damage to real property R Tissuer.....	P.C. 1969-11/1876, October 1, 1969.....	111
Compensation for damage to real property Wingate Hotel.....	P.C. 1969-11/1876, October 1, 1969.....	119
		9,486
		15,975

TRANSPORT

MARINE SERVICES

Payment of salary for the balance of the month of May 1970 to the Estate of Russell G Drummond charged to Vote 5 Estate of the late Russell G Drummond.....	P.C. 1971-9/696, April 20, 1971.....	200
Payment of \$50 per month by the Merchant Seamen's Compensation Board to the parents of Ward D Poole who lost his life when Pilot Boat No 1 was sunk as a result of a collision with the S S Fort Avalon charged to Vote 5 C S Poole and Maria Poole.....	T.B. 574915 March 8, 1961.....	600
		800

AIR SERVICES PROGRAM

Compensation for personal effects destroyed by fire in a department vehicle charged to Vote 25 Leon D Bordenave.....	T.B. 708231 December 10, 1971.....	128
Wesley S Zakreski.....	T.B. 708231 December 10, 1971.....	179
Payment of municipal property taxes for the period May 1, 1968 to December 31, 1970 covering the site of Ministry of Transport Hangar No 7 located on City of Edmonton owned Industrial Airport charged to Vote 25 City of Edmonton Alta.....	P.C. 1971-18/1680, August 11, 1971.....	5,356
Payment of Estate of D H Robinson salary for balance of month following death charged to Vote 25.....	P.C. 1970-14/2069, December 8, 1970.....	343
Payment to E Bryksa representing out-of-pocket expenses incurred by him in lieu of separation allowance charged to Vote 25.....	P.C. 1972-7/88 January 27, 1972.....	180
		6,186
		6,986

VETERANS AFFAIRS

Payment to Jenkins Funeral Home to assist in liquidation of burial cost of D J Smith, charged to Vote 25.....	P.C. 1972-17/78 dated January 18, 1972.....	460
Payment to Wilfred Arlemas Wright and Mary Caroline Wright in settlement of action against the Director, Veterans' Land Act, charged to Vote 45.....	Chancery Court of Prince Edward Island dated December 8, 1971.....	4,250
		4,710
		164,130

FEDERAL COURT AWARDS

Particulars and payee	Authority	Amount
FINANCE		
Messrs William Surdia, Clarence Lucas, Roy Ames, and James Bradley for court costs.....	Exchequer Court Award.....	2,241
NATIONAL DEFENCE		
Details are shown under Damage Claims (7 Awards).....		117,659
NATIONAL REVENUE		
Taxation		
Federal court costs awarded to taxpayer		
Udell C C.....		1,229
Philp C A.....		862
Cairns V.....		862
Bermack S.....		862
Trans Prairie Pipelines.....		2,016
Marbridge Mines Limited.....		955
Walkem M E.....		750
Universal Sales Limited.....		300
Engineering Consultants Limited.....		200
Ken Line Limited.....		200
J D Irving Limited.....		300
Bowater Power Co Limited.....		720
Federal Court costs awarded to the Estate of Euphemia Wilkinson		
Wilkinson G L.....		100
		9,356
PUBLIC WORKS		
Fabric Care Associates Ltd for the expropriation settlement of 204795 dated Ottawa 20th day of March 1972.....	Federal Court Award #5-256-71.....	221,333
Lily Elizabeth Ball (Executrix of the Estate of Donald Everett Ball, Deceased) for the expropriation settlement 188212-4 dated Ottawa 20th day of March 1972.....	Federal Court Award #A1484.....	161,260
Walter Romaniuk and Bohdan S Melnychuk (Executors of the estate of Steven Romaniuk, Deceased) for the expropriation settlement 188212-1 dated Ottawa 20th day March 1972.....	Federal Court Award #A1694.....	54,314
		436,907
SOLICITOR GENERAL		
E N Danard was awarded (c/o Messrs MacLeod, Small and Bray) an amount of \$5,350 plus court costs of \$1,743.....	Exchequer Court Award.....	7,093
		7,093
Royal Canadian Mounted Police		
Details of awards under the above statutory authority are shown in the statement entitled Payments of damage claims of this section..		24,757
		31,850

FEDERAL COURT AWARDS—Concluded

Particulars and payee	Authority	Amount
TRANSPORT		\$
Norton Company was awarded \$1,631 and Desjardins, Ducharme and Associates was awarded \$441 in settlement of judgement for damages and legal costs as a result of a motor vehicle accident on June 14, 1969, at Montreal Que.....	Exchequer Court Award.....	2,072
Gervais, Langlais, Monty and Pepin were awarded \$10,000 in trust for the Estate of Wilhelm Kruger as the result of an action regarding the "Transatlantic"—"Hermes" collision on the St. Lawrence River on April 10, 1965.....		10,000
		12,072
		164,130

NUGATORY PAYMENTS

Particulars and payee	Authority	Amount
PUBLIC WORKS		\$
Compensation for termination of Lease re—Northumberland Consultants Ltd charged to Vote 10 Dorchester University Holdings (c/o Royal Trust Co).....	T.B. 697694.....	596
Compensation for termination of Lease No. 227177, Seven Islands charged to Vote 10 Entreprises Cunial Ltée.....	T.B. 708599.....	1,650
Interest on security deposit on rental agreements charged to Vote 10 Campeau Corporation.....	DPW Memorandum 652-66-3 (Vol. 7).....	852
Interest on security deposit on rental agreements, charged to Vote 10 Les Entreprises Duroc.....	DPW Memorandum 652-66-3 (Vol. 7).....	852
Interest on security deposit on rental agreements, charged to Vote 10 Brantor Incorporated.....	DPW Memorandum 652-66-3 (Vol. 7).....	852
Interest on security deposit on rental agreements, charged to Vote 10 Bona Building Management.....	DPW Memorandum 652-66-3 (Vol. 7).....	852
Interest on security deposit on rental agreements, charged to Vote 10 Norano Holdings Limited.....	DPW Memorandum 652-66-3 (Vol. 7).....	852
Interest on security deposit on rental agreements, charged to Vote 10 Ottawa - Elgin Investments Ltd.....	DPW Memorandum 652-66-3 (Vol. 7).....	852
Compensation for termination of Lease No. 53912 at La Ronge, Sask charged to Vote 10 Vanco Holdings Ltd.....	T.B. 706752.....	550
Sundry payments under \$100.....		35
		<u>7,943</u>

SECTION 33

1971-72 PUBLIC ACCOUNTS

Selected Miscellaneous Payments by Provinces

CONTENTS

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FINANCE

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)

Subsidies..... (10) 33,751,184

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.

Payments to provinces as provided under the Federal Provincial Fiscal Arrangements Act 1967, c. 89, 1966-67

Payments..... (10) 1,086,418,199

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, provincial revenue stabilization payment, and an estate tax payment.

For the fiscal period 1967-72, the federal government undertook to pay equalization to all provinces whose per capita revenue potential at national average rates was below the average per capita revenue potential of all provinces. The equalization payable to such provinces is to be equivalent to their population multiplied by their deficiency in per capita revenue potential from the national per capita average. The federal government undertook for the same period to stabilize net general revenues of each province at 95% of their yield for the previous year and to pay those provinces who abstained from the imposition of succession duties 75 per cent of the federal estate tax. For provinces that impose succession duties, the federal government undertook to contribute by abatement and/or payment 75 per cent of the federal estate tax in such provinces.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c.54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c.26, 1964

Hospital Insurance and Diagnostic Services Act..... 99,244,784

Special welfare program comprising the Old Age Assistance Act, Blind Persons Act, Disabled Persons Act, Unemployment Assistance Act and Canada Assistance Plan..... 196,950,652

Health and grants program comprising the general health grants, disability advisory services program and blind pensioners treatment program..... - 15,446,846

Expenditures..... 280,748,590

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that is participating in a program enumerated in schedule I of that Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province, the appropriate Minister and the Minister of Finance, with the approval of the Governor in Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province a tax equalization payment computed in accordance with section 8 in respect of a calendar year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c.26, section 6, Youth Allowances Act provides that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec was the only province providing schooling allowances in the fiscal year 1971-72.

An amount of \$31,994,956 was recovered by an equivalent deduction from the equalization payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act.

Total Statutory item..... \$1,400,917,973

FINANCE—Continued

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES—concluded.

Payments to provincial governments under the British North America Act,
the Federal-Provincial Fiscal Arrangements Act and other statutory authority—concluded.

Province	Subsidies	Fiscal Arrangements	Established Programs (Interim Arrangements) and revisions	Total
Newfoundland.....	9,707,683	120,509,319		130,217,007
Nova Scotia.....	2,173,939	98,736,285		100,910,224
Prince Edward Island.....	658,982	23,222,445		23,881,420
New Brunswick.....	1,774,110	98,467,434		100,241,542
Quebec.....	4,484,119	529,097,931*	280,748,590	814,330,644
Ontario.....	5,504,278	25,677,250		31,181,528
Manitoba.....	2,142,182	63,592,644		65,734,826
Saskatchewan.....	2,116,369	118,544,891		120,661,260
Alberta.....	3,072,674	8,570,000		11,642,674
British Columbia.....	2,116,848			2,116,848
	\$33,751,184	\$1,086,418,199	\$280,748,590	\$1,400,917,973

*Payments reduced by \$31,994,956 payable under Federal-Provincial Revision Act 1964, Youth Allowance Act.

Payments to provinces under the Public Utilities Income Tax Transfer
Act, c. 43, Statutes of 1966-67. (10)

These payments represent 95 % of the federal income tax paid by electric,
gas and steam utilities and their sales to the public for the part of
their 1969 taxation year which falls in the 1969 calendar year.

Details of payments by provinces and territories follow:

Province	Amount
Newfoundland.....	2,028,574
Nova Scotia.....	1,971,698
Prince Edward Island.....	360,822
New Brunswick.....	9,228
Quebec.....	2,773,694
Ontario.....	10,486,631
Manitoba.....	549,677
Saskatchewan.....	20,654
Alberta.....	5,268,133
British Columbia.....	853,529
Northwest Territories.....	52,098
Yukon Territory.....	224,874
	\$24,599,612

FINANCE—Continued**SUBSIDIES TO PROVINCES
FOR THE FISCAL YEAR ENDED MARCH 31, 1972***Province of Newfoundland*

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000).....	190,000
Grant of 80 cents per head on a population of 522,104 (census 1971).....	417,683
Additional annual subsidy:	
Chap. 1, Statutes of 1949.....	1,100,000
Chap. 21, Statutes of 1966-67.....	8,000,000
	<u>\$ 9,707,683</u>

Province of Nova Scotia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000).....	190,000
Grant of 80 cents per head on a population of 788,960 (census 1971).....	631,168
Additional annual subsidy, Chap. 14, Statutes of 1942.....	1,300,000
Interest for one year at 5 per cent per annum on debt allowance of \$1,055,411.....	52,771
	<u>\$ 2,173,939</u>

Province of Prince Edward Island

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population under 150,000).....	100,000
Grant of 80 cents per head on a population of 111,641 (census 1971).....	89,313
Grant in lieu of public lands less interest on land account.....	5,880
Subsidy in settlement of steamship service claims.....	30,000
Additional annual subsidies and grants—	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927....	20,000
Chap. 42, Statutes of 1912.....	100,000
Chap. 14, Statutes of 1942.....	275,000
Interest for one year at 5 per cent per annum on debt allowance of \$775,792.....	38,789
	<u>\$ 658,982</u>

Province of New Brunswick

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000).....	190,000
Grant of 80 cents per head on a population of 634,557 (census 1971).....	507,645
Subsidy in lieu of export duty on lumber.....	150,000
Additional annual subsidy, Chap. 14, Statutes 1942.....	900,000
Interest for one year at 5 per cent per annum on debt allowance of \$529,299.....	26,465
	<u>\$ 1,774,110</u>

Province of Quebec

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000.....	2,000,000
Grant of 60 cents per head on the balance of population 3,527,764 (census 1971).....	2,116,658
Interest for one year at 5 per cent per annum on debt allowance of \$2,549,213.....	127,461
	<u>\$ 4,484,119</u>

Province of Ontario

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000.....	2,000,000
Grant of 60 cents per head on the balance of population of 5,203,106 (census 1971).....	3,121,863
Interest for one year at 5 per cent per annum on debt allowance of \$2,848,289.....	142,415
	<u>\$ 5,504,278</u>

Province of Manitoba

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000).....	220,000
Grant of 80 cents per head on a population of 988,247 (census 1971).....	790,598
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$7,631,683.....	381,584
	<u>\$ 2,142,182</u>

Province of Saskatchewan

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000).....	220,000
Grant of 80 cents per head on a population of 926,242 (census 1971).....	740,994
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$ 2,116,369</u>

Province of Alberta

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 1,627,874 (census 1971).....	1,302,299
Annual subsidy in lieu of public lands on a population in excess of 1,200,000.....	1,125,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$ 3,072,674</u>

Province of British Columbia

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,184,621 (census 1971).....	1,747,697
Subsidy in lieu of public lands.....	100,000
Interest for one year at 5 per cent per annum on debt allowance of \$583,021.....	29,151
	<u>\$ 2,116,848</u>

FINANCE—Continued

SUBSIDY PAYMENTS FROM JULY 1867
TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1971

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on debt allowances	Total
Newfoundland.....	4,295,000	7,556,832	66,275,000		78,126,832
Nova Scotia.....	14,750,000	42,475,541	33,326,980	5,187,991	95,740,512
Prince Edward Island.....	7,520,000	8,543,456	17,462,742	4,038,066	37,564,264
New Brunswick.....	14,110,000	33,140,019	37,980,000	2,403,304	87,633,323
Quebec.....	18,400,000	193,000,698		10,040,300	221,440,998
Ontario.....	18,800,000	227,841,649		10,297,862	256,939,511
Manitoba.....	14,510,000	41,770,415	44,269,232	27,850,815	128,400,462
Saskatchewan.....	13,856,666	42,710,789	53,562,500	27,160,125	137,290,080
Alberta.....	13,301,666	44,287,233	53,500,000	27,160,125	138,249,024
British Columbia.....	14,500,000	46,710,165	11,100,000	2,954,039	75,264,204
	\$134,043,332	\$688,036,797	\$317,476,454	\$117,092,627	\$1,256,649,210

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

MUNICIPAL GRANTS

<i>Newfoundland</i>		<i>Nova Scotia—continued</i>	
Corner Brook.....	20,689	Shelburne (Town).....	6,146
Gander.....	6,178	Springhill.....	187,212
Gander (Reg. School Tax Authority No. 1).....	18,000	Sydney.....	95,000
Happy Valley School Tax Authority.....	44,043	Sydney Mines.....	5,520
St. John's.....	236,508	Truro.....	27,878
Grants under \$5,000 (14).....	16,527	West Hants (Municipal District).....	26,803
	341,945	Windsor.....	6,972
<i>Nova Scotia</i>		Wolfville.....	6,308
Amherst.....	26,078	Yarmouth (Municipal District).....	12,771
Annapolis (County).....	20,000	Yarmouth (Town).....	27,167
Antigonish (County).....	5,399	Grants under \$5,000 (19).....	45,003
Antigonish (Town).....	27,097		3,813,014
Argyle.....	5,050	<i>Prince Edward Island</i>	
Barrington.....	6,388	Charlottetown.....	109,545
Canso.....	5,000	St. Eleanor's.....	31,853
Cape Breton (County).....	107,300	Summerside.....	21,105
Chester (Municipal District).....	11,939	Grants under \$5,000 (45).....	24,239
Colchester (County).....	18,074		186,742
Cumberland (Municipal District).....	15,000	<i>New Brunswick</i>	
Dartmouth.....	704,908	Balance of payment to province of New Brunswick	
Digby (Municipal District).....	14,986	municipalities in respect of year 1970.....	119,726
Digby (Town).....	5,632	Interim payment to province on behalf of New Brunswick	
Glace Bay.....	24,813	municipalities in respect of year 1970.....	550,000
Guysborough (Municipal District).....	17,798		669,726
Halifax.....	1,750,000	<i>Quebec</i>	
Halifax (County).....	336,030	Baie Comeau.....	6,194
Inverness (County).....	13,491	Baie d'Urfe Senneville (Protestant School).....	84,712
Kentville.....	37,972	Beaupré (School Commission).....	5,832
Kings (County).....	98,348	Chibougamau.....	10,475
Liverpool.....	10,941	Chicoutimi (Catholic School Commission).....	13,650
Louisbourg.....	10,172	Coaticook (School Commission).....	11,563
Lunenburg.....	9,684	Cowansville.....	41,335
New Waterford.....	8,124	Cowansville (Catholic School Commission).....	43,632
North Sydney.....	23,845	Cowansville (Protestant School Commission).....	8,745
Pictou (Town).....	11,254	Dolbeau.....	6,601
Pictou (County).....	6,551	Dolbeau (School Commission).....	8,476
Port Hawkesbury.....	7,478	Dorval.....	1,610,177
Queens (County).....	9,616	Drummondville.....	12,205
Richmond.....	9,460	East Angus.....	7,233
Shelburne (Municipal District).....	7,806	Farnham (Catholic School Commission).....	5,817

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Quebec—continued

Granby.....	22,105
Grande Hermine (Catholic School Commission).....	6,968
Hull.....	306,781
Hull (Catholic School Commission).....	343,322
Hull (Protestant School Commission).....	6,761
Huntingdon.....	5,820
Jacques-Cartier (Catholic School Commission).....	6,572
Joliette.....	5,428
Jonquière.....	5,045
Lachine.....	13,994
Lachute.....	6,808
La Malbaie (School Commission).....	7,729
La Salle.....	194,384
La Tuque.....	8,526
Launon (School Commission).....	16,632
Launon.....	20,709
Laval.....	565,709
Laval-des-Rapides (School Commission).....	5,136
La Vallière.....	5,091
Lennoxville (Protestant School Commission).....	5,656
Les Ecores (Protestant School Commission).....	13,279
Lévis.....	8,471
Lévis (School Commission).....	50,918
Longueuil (Catholic School Commission).....	57,192
Magog.....	5,760
Manicouagan (School Commission).....	6,414
Métis (School Commission).....	15,549
Morsie.....	21,147
Montreal.....	3,551,015
Montreal North.....	10,204
Mount Royal.....	9,834
Nicolet.....	6,979
Normandin.....	5,361
Oka.....	9,014
Pocatière.....	12,098
Point Claire.....	37,678
Port Alfred.....	8,178
Quebec.....	800,000
Rimouski.....	9,733
Rimouski (School Commission).....	28,047
Roberval (School Commission).....	5,712
Roxboro.....	20,314
St Bruno de Montarville.....	5,119
St Hubert.....	98,641
St Hyacinthe.....	19,818
St Jean.....	136,948
St Jean (School Commission).....	89,513
St Jérôme.....	14,016
St Jérôme (School Commission).....	9,977
St Laurent.....	850,000
Ste Anne de Bellevue.....	372,651
Ste Anne de Bellevue (Catholic School Commission).....	166,630
Ste Anne de la Pocatière (School Commission).....	8,466
Ste Anne des Plaines.....	11,000
Ste Anne des Plaines (School Commission).....	61,002
Ste Foy.....	55,922
Ste Foy (School Commission).....	32,618
Ste Thérèse.....	6,169
Salaberry de Valleyfield (School Commission).....	7,729
Schefferville.....	5,259
Schefferville (Catholic School Commission).....	5,637
Senneterre.....	12,873
Senneville.....	6,582
Sept-Iles.....	41,568
Sept-Iles (School Commission).....	61,074
Shannon.....	10,698
Shawinigan.....	10,824
Sherbrooke.....	204,547
Trois Rivières.....	18,366
Val d'Or.....	36,408
Val d'Or (Catholic School Commission).....	45,335

Quebec—concluded

Verdun.....	27,266
West Island (School Commission).....	489,841
Westmount.....	278,935
Grants under \$5,000 (574).....	373,070
	11,703,222

Ontario

Acton.....	8,553
Ajax.....	6,731
Alexandria.....	5,243
Amherstburg.....	14,192
Arnprior.....	10,311
Aurora.....	7,994
Barrie.....	17,000
Belleville.....	126,258
Bosancquet.....	15,877
Bowmanville.....	9,253
Bracebridge.....	8,818
Brantford.....	120,099
Brighton.....	67,398
Brockville.....	22,014
Burlington.....	100,821
Campbellford.....	9,867
Carleton Place.....	5,177
Chatham.....	46,312
Cobourg.....	171,298
Cochrane.....	5,641
Colchester South (Township).....	38,446
Collingwood.....	12,519
Cornwall.....	67,054
Delhi.....	5,328
Dryden.....	13,397
Dundas.....	12,778
Elliot Lake (Township).....	6,932
Emestown (Township).....	87,702
Essa (Township).....	90,380
Etobicoke (Borough).....	148,214
Enel Falls.....	5,950
Fergus.....	6,249
Fort Erie.....	28,366
Fort Frances.....	14,143
Frankford.....	6,608
Galt.....	55,815
Gananoque.....	11,527
Georgetown.....	5,806
Geraldton.....	6,181
Gloucester (Township).....	328,167
Goderich.....	7,777
Grimsby.....	5,902
Guelph.....	66,554
Hamilton.....	431,776
Hawkesbury.....	12,041
Huntley (Township).....	11,477
Jaffray & Melick (Township).....	12,307
Kapuskasing.....	16,853
Kenora.....	62,275
Kingston.....	458,262
Kingston (Township).....	110,698
Kitchener.....	97,413
Leamington.....	12,362
Lincoln.....	62,533
Lindsay.....	13,717
Little Current.....	9,956
London.....	1,251,913
March (Township).....	9,030
McNab (Township).....	33,024
Middleton (Township).....	6,365
Midland.....	11,963
Mississauga.....	785,000
Moosonee (Dvlpmt. Area Board).....	5,593
Murray (Township).....	6,056
Napanee.....	10,246

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Ontario—concluded

Nepean (Township).....	489,188
New Liskeard.....	5,632
Newmarket.....	7,299
Niagara Falls.....	86,307
Niagara-on-the-Lake.....	15,605
North Bay.....	381,813
North Gower (Township).....	10,142
North York.....	1,100,068
Oakville.....	68,721
Orillia.....	17,610
Oshawa.....	82,452
Ottawa.....	12,154,721
Ottawa-Carleton (Reg. Mun.).....	131,967
Owen Sound.....	43,743
Oxford-on-Rideau (Township).....	5,435
Pakenham.....	7,213
Paris.....	5,067
Parry Sound.....	28,685
Pembroke.....	33,502
Perth.....	5,308
Petawawa.....	21,036
Petawawa (Township).....	55,913
Peterborough.....	124,783
Petrolia.....	6,983
Pickering (Township).....	6,019
Pittsburgh (Township).....	180,711
Port Colborne.....	11,228
Port Credit.....	116,444
Port Hope.....	7,788
Prescott.....	24,586
Preston.....	14,311
Ramsay (Township).....	5,208
Renfrew.....	13,048
Richmond Hill.....	8,356
Ridgetown.....	6,476
Rolph Buchanan Wylie & McKay (Township).....	19,679
St Thomas.....	41,037
St Vincent.....	28,413
Sandwich South (Township).....	36,127
Sarnia.....	85,453
Sault Ste Marie.....	160,000
Scarborough.....	81,732
Sebastopol (Township).....	6,474
Sidney (Township).....	150,918
Simcoe.....	23,281
Sioux Lookout.....	38,151
Smith Falls.....	15,416
Stratford.....	35,550
Streetsville.....	9,074
Sudbury.....	124,279
Terrace Bay (Township).....	7,284
Thunder Bay.....	220,316
Tillsonburg.....	7,671
Timmins.....	24,459
Toronto.....	2,940,612
Tossorontio (Township).....	38,077
Trenton.....	15,315
Tuckersmith (Township).....	8,389
Vanier.....	22,584
Vaughan (Township).....	14,141
Walkerton.....	9,504
Wallaceburg.....	12,825
Waterloo.....	13,416
Welland.....	29,313
West Missouri (Township).....	22,381
Whitby.....	10,050
Windsor.....	231,372
Woodstock.....	18,319
York.....	49,292
Grants under \$5,000 (279).....	573,452
	25,649,236

Manitoba

Brandon.....	97,469
Churchill.....	30,500
Commissioner Northern Affairs.....	15,381
Cornwallis (Rural Municipality).....	33,606
Daly (Rural Municipality).....	21,500
Dauphin.....	30,766
Emerson.....	14,897
Flin Flon.....	16,867
Fort Garry (Rural Municipality).....	97,352
Gimli (Rural Municipality).....	11,153
Lynn Lake.....	10,964
North Cypress.....	8,719
Portage la Prairie.....	20,613
Roblin.....	7,202
Rockwood (Rural Municipality).....	79,965
St James-Assiniboia.....	1,227,821
Steinbach.....	6,123
Swan River.....	6,447
The Pas.....	19,838
Winnipeg.....	1,412,466
Grants under \$5,000 (80).....	111,008
	3,280,657

Saskatchewan

Alsaak.....	5,810
Bayne (Rural Municipality).....	7,753
Duck Lake.....	7,088
Esterhazy.....	5,746
Estevan.....	13,473
Humboldt.....	7,535
Lebret.....	10,211
Melford.....	5,781
Melville.....	6,740
Moose Jaw.....	11,842
Moose Jaw.....	54,383
North Battleford.....	30,042
Orkney (Rural Municipality).....	12,751
Prince Albert.....	48,000
Prince Albert (Rural Municipality).....	41,090
Regina.....	462,533
Rosetown.....	5,074
Saskatoon.....	386,801
Star City (Rural Municipality).....	11,182
Swift Current.....	21,453
Swift Current (Rural Municipality).....	73,899
Weyburn.....	10,939
Wreford.....	5,802
Yorkton.....	27,186
Grants under \$5,000 (190).....	202,525
	1,475,639

Alberta

Banff (School District).....	12,886
Blairmore.....	9,660
Bonnyville (Municipal District).....	175,931
Brooks.....	8,327
Calgary.....	675,000
Camrose.....	11,272
Canmore.....	5,951
Cardston (Municipal District).....	6,723
Claresholm.....	6,059
Coutts.....	11,193
Drumheller.....	179,654
Edmonton.....	1,120,508
Edson.....	9,389
Fort MacLeod.....	5,599
Fort McMurray.....	5,483
Grande Prairie.....	12,351
Grande Prairie (County).....	17,500
Improvement District No. 17.....	8,297
Improvement District No. 18.....	7,389
Jasper (School District).....	6,783

FINANCE—Concluded

MUNICIPAL GRANTS—Concluded

Alberta—concluded

Lac-la-Biche.....	8,145
Lacombe.....	6,294
Lacombe (County).....	21,000
Leduc.....	192,659
Lethbridge.....	77,531
Lethbridge (County).....	83,018
Medicine Hat.....	17,449
Olds.....	5,241
Peace River.....	10,462
Red Deer.....	65,873
Red Deer (County).....	29,610
St Paul.....	7,337
Skettler.....	8,069
Sturgeon (Municipal District).....	30,000
Taber.....	7,368
Wainwright (Municipal District).....	11,658
Waterton Park (School District).....	5,741
Wetaskiwin.....	9,663
Grants under \$5,000 (111).....	137,724
	3,030,797

British Columbia

Alert Bay.....	9,432
Burnaby (District).....	80,356
Chilliwack.....	10,191
Chilliwack (Township).....	85,757
Courtenay.....	6,386
Cranbrook.....	22,119
Dawson Creek.....	24,430
Delta (District).....	70,058
Esquimalt.....	989,895
Fort St John.....	10,965
Galdau.....	6,512
Kamloops.....	49,617
Kent (District).....	23,364
Kitimat (District).....	18,752
Langley (Township).....	76,687
Maple Ridge (District).....	5,120
Masset (Village).....	47,786
Matsqui (District).....	150,534
Mission (District).....	22,731

British Columbia—concluded

Nanaimo.....	35,697
Nelson.....	28,310
New Westminster.....	125,000
North Saanich.....	48,172
North Vancouver.....	13,567
Oliver.....	13,757
Penticton.....	29,246
Port Alberni.....	13,423
Port Hardy.....	9,372
Powell River (District).....	5,652
Prince George.....	32,086
Prince Rupert.....	55,000
Puneau.....	10,452
Quesnel.....	11,133
Richmond (Township).....	650,000
Richmond.....	154,493
Saanich (District).....	153,020
Salmon Arm.....	8,963
Sydney.....	6,765
Terrace (District).....	27,063
Trail.....	18,366
Vancouver.....	1,241,692
Vanderhoof.....	7,173
Vernon.....	51,768
Victoria.....	229,037
Westminster.....	15,663
West Vancouver (District).....	19,436
Williams Lake.....	11,252
Grants under \$5,000 (47).....	74,165
	4,810,415

Northwest Territories

Hay River.....	37,530
Inuvik.....	79,906
Yellowknife.....	77,046
	194,482

Yukon Territory

Whitehorse.....	65,000
Dawson City.....	6,061
	71,061
	\$55,226,936

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the Province of:	Salary	Cost of travelling and hospitality
The Hon E John A Harnum.....	Newfoundland	18,000	12,000
The Hon V Oland.....	Nova Scotia	18,000	12,000
The Hon J George MacKay.....	Prince Edward Island	16,000	10,000
The Hon Wallace S Bird.....	New Brunswick	9,097	6,000
1 Apr, 1971 to 2 Oct, 1971			
The Hon Hédard J Robichaud.....	New Brunswick	8,661	5,712
7 Oct, 1971 to 31 Mar, 1972			
The Hon Hugues Lapointe.....	Quebec	20,000	18,000
The Hon W Ross Macdonald.....	Ontario	20,000	18,000
The Hon W John McKeag.....	Manitoba	18,000	15,000
The Hon Dr Stephen Worobetz.....	Saskatchewan	18,000	15,000
The Hon J W Grant MacEwan.....	Alberta	18,000	3,457
The Hon John R Nicholson.....	British Columbia	18,000	18,000
		\$181,758	\$133,169

LABOUR

GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

Payments of employment injury claims for public service employees.....	(1)	\$ 4,603,581
Federal government's share of administration expenses of provincial boards.....	(4)	800,863
Merchant seamen compensation.....	(10)	15,792
		<u>\$ 5,420,236</u>

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

	Compensation payments	Federal Government's share of administration expenses	Total payments
Payments—			
Newfoundland.....	51,865	5,643	57,508
Prince Edward Island.....	27,352	1,819	29,171
Nova Scotia.....	320,007	32,610	352,617
Nova Scotia (Cape Breton Development Corp.).....	1,965,790	177,801	2,143,591
Nova Scotia (Cape Breton Development Corp. Old Silicosis).....	200,298		200,298
New Brunswick.....	135,875	30,965	166,840
Quebec.....	1,211,663	256,564	1,468,227
Ontario.....	1,421,410	193,956	1,615,366
Manitoba.....	129,981	15,668	145,649
Saskatchewan.....	192,938	39,384	232,322
Alberta.....	602,177	77,555	679,732
British Columbia.....	420,098	166,246	586,344
Payments respecting locally engaged employees outside Canada.....	746		746
	<u>6,680,200</u>	<u>998,211</u>	<u>7,678,411</u>
Less: Assessments and refunds—			
Assessments payable by Crown Agencies.....	1,667,135		1,667,135
Administration expenses from Crown Agencies.....		197,348	197,348
Claims costs recovered from Crown Agencies.....	259,255		259,255
Ordinary refund claims (net)....	150,229		150,229
	<u>2,076,619</u>	<u>197,348</u>	<u>2,273,967</u>
Payments—			
Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school.....	8,230		8,230
	<u>\$4,611,811</u>	<u>\$800,863</u>	<u>\$5,412,674</u>

STATUS OF ADVANCES,
GOVERNMENT EMPLOYEES COMPENSATION ACT

Board	Advances as at March 31, 1972	*Outstanding Charges as at March 31, 1972	Advances less Outstanding Charges as at March 31, 1972
Newfoundland.....	20,000	4,532	15,468
Prince Edward Island.....	5,000	2,321	2,679
Nova Scotia.....	75,000	22,440	52,560
New Brunswick.....	25,000	21,536	3,464
Quebec.....	175,000	57,397	117,603
Ontario.....	150,000	182,063	32,063 CR
Manitoba.....	25,000	10,306	14,694
Saskatchewan.....	50,000	23,673	26,327
Alberta.....	100,000	44,480	55,520
British Columbia.....	100,000	10,319 CR	110,319
Cape Breton Development Corp. (NS).....	250,000	126,980	123,020
	<u>\$975,000</u>	<u>\$485,409</u>	<u>\$489,491</u>

*Administration expenses of Provincial Boards which have been charged to advances pending reimbursement by the department.

NOTE.—Advances as at March 31, 1972 were carried forward to 1972-73 as they represented the amounts that were shown as outstanding in the books of the department.

MANPOWER AND IMMIGRATION

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Payments to provinces for the organization and use of workers for farming and related industries.

The following payments were made to the provinces: Prince Edward Island \$890, Nova Scotia \$10,478, New Brunswick \$4,182, Quebec \$51,355, Ontario \$29,335, Manitoba \$4,273, Saskatchewan \$3,408, Alberta \$47,705, British Columbia \$1,290.

Payments in respect of labour mobility and assessment incentives.

The following payments were made on a provincial basis: Newfoundland \$4,313, Prince Edward Island \$793, Nova Scotia \$11,568, New Brunswick \$7,236, Quebec \$141,711, Ontario \$103,360, Alberta \$21,654, British Columbia \$23,638, Yukon Territory \$600.

Payments to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.

The following payments were made on a provincial basis: Newfoundland \$495,959, Prince Edward Island \$95,108, Nova Scotia \$535,558, New Brunswick \$362,195, Quebec \$3,333,932, Ontario \$1,800,466, Manitoba \$333,461, Saskatchewan \$581,379, Alberta \$494,089, Northwest Territories \$56,871, British Columbia \$766,286, Yukon Territory \$41,768.

Payments under the provisions of Section 5 and Section 6 of the Adult Occupational Training Act providing training in an occupational training course.

The following payments were made to the provinces: Newfoundland \$5,498,815, Prince Edward Island \$1,747,866, Nova Scotia \$6,825,985, New Brunswick \$6,331,534, Quebec \$58,262,248, Ontario \$55,308,198, Manitoba \$4,054,290, Saskatchewan \$4,175,946, Alberta \$12,507,737, Northwest Territories \$450,584, British Columbia \$11,316,493, Yukon Territory \$623,819.

MANPOWER AND IMMIGRATION—Concluded**DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM—Concluded**

Payments of training allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.

The following payments were made on a provincial basis: Newfoundland \$6,470,826, Prince Edward Island \$2,333,379, Nova Scotia \$9,521,983, New Brunswick \$8,046,338, Quebec \$55,949,555, Ontario \$45,316,436, Manitoba \$5,935,838, Saskatchewan \$5,589,459, Alberta \$9,926,926, Northwest Territories \$259,429, British Columbia \$11,696,564, Yukon Territory \$286,563.

Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act.

The following payments were made to the provinces: Newfoundland \$47,104, Prince Edward Island \$14,329, Nova Scotia \$229,848, New Brunswick \$73,894, Ontario \$3,738,550, Manitoba \$915,605, Saskatchewan \$721,644, Alberta \$503,957, British Columbia \$250,256, Northwest Territories \$4,813.

Co-operation with the Provinces in the Provision of Training Facilities.

The following payments were made to the provinces: Newfoundland \$4,130,394, Prince Edward Island \$877,562, Nova Scotia \$4,147,663, New Brunswick \$4,896,944, Quebec \$28,501,890, Manitoba \$12,731,879, Saskatchewan \$7,701,383, British Columbia \$12,601,080, Northwest Territories \$448,756.

Payments in respect of the Local Initiative Program.

The following payments were made on a regional basis: Atlantic \$19,867,646, Quebec \$32,165,365, Ontario \$13,802,007, Prairie \$9,759,575, Pacific \$8,121,374.

Payments in respect of the Training on the Job Program.

The following payments were made on a regional basis: Atlantic \$193,234, Quebec \$857,633, Ontario \$817,042, Prairie \$103,185, Pacific \$420,195.

NATIONAL DEFENCE**CONTRIBUTIONS TO PROVINCES AND MUNICIPALITIES FOR CIVIL DEFENCE PURPOSES—**

Province	Expenditures
Newfoundland.....	83,300
Nova Scotia.....	132,666
Prince Edward Island.....	20,600
New Brunswick.....	34,159
Quebec.....	846,800
Ontario.....	1,073,400
Manitoba.....	136,400
Saskatchewan.....	119,980
Alberta.....	226,995
British Columbia.....	306,800
Northwest Territories.....	18,900
	<hr/> \$3,000,000 <hr/>

NATIONAL HEALTH AND WELFARE

HEALTH RESOURCES FUND

CONTRIBUTIONS TO THE PROVINCES

PURSUANT TO THE HEALTH RESOURCES FUND ACT, C.42, 1966

Province	Allocation under Act	Approvals	Free balance	Payments	Unliquidated commitments
	\$	\$	\$	\$	\$
Newfoundland.....	9,860,584	1,675,209	8,185,375	781,446*	893,763
Prince Edward Island.....	2,169,087	625,508	1,543,579	563,975*	61,533
Nova Scotia.....	15,109,539	11,160,513	3,949,026	10,727,119*	433,394
New Brunswick.....	12,326,589	3,621,819	8,704,770	3,350,871*	270,948
Quebec.....	115,530,945	48,468,874	67,062,071	41,967,997	6,500,877
Ontario.....	139,113,899	103,689,279	35,424,620	79,727,336	23,961,943
Manitoba.....	19,247,000	6,184,880	13,062,120	2,199,598	3,985,282
Saskatchewan.....	19,092,675	12,456,890	6,635,785	7,323,129	5,133,761
Alberta.....	29,242,304	21,574,395	7,667,909	14,848,180	6,726,215
British Columbia.....	37,445,620	35,987,459	1,458,161	10,340,241	25,647,218
Northwest Territories.....	574,332		574,332		
Yukon.....	287,426		287,426		
Total.....	400,000,000	245,444,826	154,555,174	171,829,892	73,614,934
Additional allocation to Atlantic provinces.....	25,000,000	9,160,555	15,839,445	8,325,926	834,629
For later allocation by Governor in Council.....	75,000,000		75,000,000		
Total Fund.....	500,000,000	254,605,381	245,394,619	180,155,818	74,449,563

*When two or more provinces contribute from their per capita allocation of the \$400,000,000 portion to a regional project located in one of the provinces, the federal contributions are charged against each of the contributing provinces while payment is made to the province where the project is located. The amounts shown as "payments" in the above table represent the payment allocation to the four Atlantic provinces and to the Atlantic portion of the fund.

	Allocation of payments to provinces	Payments made to provinces
	\$	\$
Newfoundland.....	781,446	869,165
Nova Scotia.....	10,727,119	20,724,383
Prince Edward Island.....	563,975	30,028
New Brunswick.....	3,350,871	2,125,760
Atlantic Portion.....	8,325,926	
Total Atlantic Provinces.....	23,749,337	23,749,336

HEALTH INSURANCE AND RESOURCES PROGRAM

HEALTH RESOURCES FUND

The payments made during the current fiscal year were allocated to provinces as follows:

Province	Amount
Newfoundland.....	698,996*
Nova Scotia.....	1,175,873*
Prince Edward Island.....	*
New Brunswick.....	2,137*
Quebec.....	7,218,128
Ontario.....	17,361,532
Manitoba.....	715,721
Saskatchewan.....	2,953,015
Alberta.....	4,562,812
British Columbia.....	2,311,786
	<u>\$37,000,000</u>

*Including additional contributions from the \$25,000,000 portion of the fund as follows:

Newfoundland.....	232,999
Nova Scotia.....	430,768
New Brunswick.....	712
	<u>\$ 664,479</u>

HEALTH INSURANCE AND RESOURCES PROGRAM
MEDICAL CARE

Province	Payments 1971-72	Adjustments 1970-71	Total Payments 1971-72
	\$	\$	\$
Newfoundland.....	13,342,800	1,006,685	14,349,485
Nova Scotia.....	19,164,000	1,492,090	20,656,090
Prince Edward Island.....	2,796,000	100,963	2,896,963
New Brunswick.....	15,732,000	434,906	16,166,906
Quebec.....	153,256,800	6,553,464	159,810,264
Ontario.....	192,040,800	11,690,961	203,731,761
Manitoba.....	24,932,400	2,554,285	27,486,685
Saskatchewan.....	24,010,800	1,405,886	25,416,686
Alberta.....	41,859,600	3,148,403	45,008,003
British Columbia.....	56,245,200	3,779,129	60,024,329
Northwest Territories.....	914,400		914,400
	<u>544,294,800</u>	<u>32,166,772</u>	<u>576,461,572</u>

NATIONAL HEALTH AND WELFARE—Continued

STATEMENT OF PAYMENTS OF GENERAL HEALTH GRANTS TO PROVINCES DURING 1971-72

GRANT	Newfound- land	Nova Scotia	Prince Edward Island	New Brunswick	Quebec	Ontario	Manitoba	Saskatch- ewan	Alberta	British Columbia	Northwest Territories	Yukon Territory	Unallocated Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
A General public health.....	216,703	152,563	42,097	143,512	1,737,054	266,508	251,756	293,018	383,454	24,718	3,511,383		
	216,703	152,563	42,097	143,512	2,158,037	266,509	251,756	293,018	383,454	24,718	5,669,983		
B Tuberculosis Control.....	9,356	17,196	4,151	14,180	20,998	16,413	38,268	28,027	38,268		148,589		
	9,356	17,196	4,151	14,180	21,023	16,413	38,268	28,027	38,268		148,614		
C Mental health.....	80,458	21,642	67,726	689,696	606,497	66,636	96,238	155,233	202,006	11,924	1,391,559		
	80,458	21,642	67,726	689,696	606,497	66,636	96,238	155,233	202,006	11,924	1,399,733		
D Cancer control.....	17,712	2,850	17,712	4,556	155,508	155,508					176,070		
	17,712	2,850	17,712	4,556	155,508	155,508					177,776		
E Medical rehabilitation and crippled children.....	3,008	20,458	4,951	17,101	16,289	25,540	1,627	40,173	98,075		227,222		
Medical rehabilitation and crippled children.....	3,009	20,458	4,951	17,101	17,000	25,540	1,627	40,173	98,075		227,934		
Special allocation.....					49,545	50,000					147,901		
											150,000		
F Child and maternal health.....		19,293	5,067	16,545					71,126	39,482	151,513		
		19,293	5,067	16,545					71,126	39,482	151,513		
G Public health research.....	53,049	298,191	51,599	78,199	1,536,630	1,007,972	497,411	325,124	192,180	510,694	4,551,049		
											4,821,710		
	282,116	605,871	132,357	337,263	1,586,175	3,654,875	927,093	691,158	779,757	1,271,979	11,924		
	229,068	307,680	82,464	239,064	2,158,037	2,606,621	379,708	366,034	587,577	762,658	11,924		
											4,971,710		
											10,305,286		
											12,747,263		
Professional Training.....	56,828	82,857	20,462	69,332	730,207	103,307	97,898	117,569	156,212	6,139	1,440,811		
	59,269	82,857	20,462	69,331	581,919	103,307	99,397	145,297	180,143	2,976	2,087,700		

Professional Training Grant to assist the provinces, the Northwest Territories and the Yukon Territory in an extended program for the training of health and hospital personnel under terms and conditions approved by the Governor in Council, including authority to make commitments for the current year not to exceed a total amount of \$2,137,700.

NOTE: Amounts in *italics* represent the maximum amounts which were available to each province.

No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See page (6-8) for the cash adjustment portion of the transfer under the Established Programs (Interim Arrangements) Act.

The option provided under the above mentioned Act applies to all general health grants except for Public Health Research, Professional Training and Demonstration Projects.

NATIONAL HEALTH AND WELFARE—Continued

HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS TO PROVINCES AND TERRITORIES
FROM INCEPTION OF PROGRAM TO CLOSE OF 1971-72

Province	1958-59 to 1967-68	1968-69	1969-70	1970-71	1971-72	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	84,967,129	19,004,360	21,046,116	24,002,190	27,120,160	176,139,955
Prince Edward Island.....	17,059,372	3,691,387	4,049,031	4,828,691	5,232,290	34,860,771
Nova Scotia.....	138,366,893	28,230,670	32,276,103	37,497,943	42,760,034	279,131,643
New Brunswick.....	110,382,613	22,713,214	25,063,119	28,077,273	34,734,523	220,970,742
Quebec.....	394,849,881	(*)				394,849,881
Ontario.....	1,285,074,707	284,664,727	320,851,634	368,786,382	427,515,222	2,686,892,672
Manitoba.....	184,674,178	35,455,234	40,390,588	46,894,285	53,491,523	360,905,808
Saskatchewan.....	202,095,657	32,962,903	42,535,705	43,981,479	49,466,635	371,042,379
Alberta.....	275,222,968	61,650,312	67,287,098	82,521,276	94,836,093	581,517,747
British Columbia.....	326,957,931	71,911,951	80,547,203	95,475,471	107,110,343	682,002,899
Yukon.....	2,545,247	500,276	557,950	728,497	768,215	5,100,185
Northwest Territories.....	4,764,568	1,147,552	1,305,291	1,529,646	1,543,280	10,290,337
Total.....	3,026,961,144	561,932,586	635,909,838	734,323,133	844,578,318	5,803,705,019

*No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See page (6-8) for the cash adjustment portion of the transfer under the Established Programs (Interim Arrangements) Act.

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

DETAILS OF FAMILY ALLOWANCES PAYMENTS

Provinces in which recipients reside	1971-72			1970-71		
	Number of families March, 1972	Number of children March, 1972	Payments	Number of families March, 1971	Number of children March, 1971	Payments
Newfoundland.....	78,708	209,340	\$ 16,946,156	76,405	208,804	\$ 16,942,945
Nova Scotia.....	111,549	253,050	20,892,428	110,278	256,085	21,016,284
Prince Edward Island.....	14,832	37,280	3,079,514	14,577	37,755	3,091,849
New Brunswick.....	89,290	214,813	17,687,390	87,622	216,827	17,809,571
Quebec.....	851,494	1,873,460	156,175,797	843,472	1,917,469	159,083,997
Ontario.....	1,102,786	2,382,305	191,377,140	1,087,721	2,370,500	191,449,527
Manitoba.....	134,680	303,199	24,747,960	134,338	306,426	24,977,643
Saskatchewan.....	123,900	294,058	24,266,040	125,397	301,674	24,997,113
Alberta.....	240,768	543,434	44,345,011	237,198	546,520	44,295,931
British Columbia.....	306,448	649,548	53,086,024	298,894	641,546	52,514,320
Northwest Territories.....	5,906	15,835	1,263,366	5,509	15,329	1,182,293
Yukon Territory.....	2,926	6,375	540,508	3,012	5,544	516,351
	3,063,287	6,782,697	554,407,334	3,024,423	6,824,479	557,877,824

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENTS OF PAYMENTS OF FAMILY ALLOWANCES
FROM INCEPTION OF PROGRAM TO CLOSE OF 1971-72

Province	1945-46 to 1967-68	1968-69	1969-70	1970-71	1971-72	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	268,611,878	17,046,934	17,048,212	16,942,945	16,946,156	336,596,125
Nova Scotia.....	417,953,712	21,307,047	21,145,467	21,016,284	20,892,428	502,314,938
Prince Edward Island.....	63,282,659	3,159,590	3,120,546	3,091,849	3,079,514	75,734,158
New Brunswick.....	366,228,711	18,399,405	18,070,949	17,809,571	17,687,390	438,196,026
Quebec.....	2,920,282,504	163,502,053	161,788,100	159,083,997	156,175,797	3,560,832,451
Ontario.....	2,953,808,562	189,231,474	190,540,452	191,449,527	191,377,140	3,716,407,155
Manitoba.....	467,583,021	25,331,933	25,165,427	24,977,643	24,747,960	567,805,984
Saskatchewan.....	516,135,151	26,470,525	25,937,454	24,997,113	24,266,040	617,806,283
Alberta.....	683,739,065	43,554,268	44,001,050	44,295,931	44,345,011	859,935,325
British Columbia.....	744,522,619	50,686,059	51,646,363	52,514,320	53,086,024	952,455,385
Northwest Territories and Yukon Territory.....	20,786,213	1,496,764	1,585,909	1,698,644	1,803,874	27,371,404
	9,422,934,095	560,186,052	560,049,929	557,877,824	554,407,334	11,655,455,234

WELFARE SERVICES PROGRAM

DETAILS OF YOUTH ALLOWANCES PAYMENTS

Provinces	1971-72		1970-71		Total payments from inception
	Number of children March, 1972	Payments	Number of children March, 1971	Payments	
		\$		\$	\$
Newfoundland.....	18,876	2,116,573	18,682	2,060,939	13,917,785
Nova Scotia.....	28,010	3,256,486	27,716	3,173,493	21,901,472
Prince Edward Island.....	3,953	452,118	3,848	440,868	3,132,864
New Brunswick.....	23,790	2,746,322	23,449	2,676,410	18,795,822
Ontario.....	248,194	28,855,752	245,042	28,054,017	189,792,017
Manitoba.....	32,702	3,799,844	32,812	3,722,854	26,302,017
Saskatchewan.....	34,132	3,941,375	34,094	3,916,165	27,601,035
Alberta.....	56,263	6,447,382	54,743	6,217,313	41,738,770
British Columbia.....	69,352	7,921,557	67,632	7,656,134	51,580,252
Northwest Territories.....	563	69,050	540	60,540	368,606
Yukon Territory.....	418	47,548	402	41,366	263,616
	516,253	59,654,007	508,960	58,020,099	395,394,256

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH ASSISTANCE TO THE AGED, BLIND AND DISABLED
FOR THE FISCAL YEAR 1971-72

Province	Contributions based on provincial payments				Direct payments				
	Old age assistance		Blind persons allowances		Disabled persons allowances		Old age security		
	Number of recipients March, 1972	Contributions (65 years—Means Test)	Number of recipients March, 1972	Contributions	Number of recipients March, 1972	Contributions	Number of pensioners March, 1972	*Payments	Total
		\$		\$		\$		\$	\$
Newfoundland....		10,615Cr	352	237,807	32	11,861	32,672	47,183,029	47,422,082
Nova Scotia.....		6,250Cr	474	324,426	359	169,477	73,048	97,117,001	97,604,654
Prince Edward Island.....		55Cr	46	31,535	7	4,841	12,165	17,203,788	17,240,109
New Brunswick..		3,649Cr	397	271,601	1,972	901,210	54,835	73,207,782	74,376,944
Quebec.....		66,176Cr	636	986Cr	2,340	9,335Cr	422,258	543,751,017	543,674,520
Ontario.....		21,552Cr	152	73,246	310	138,534	648,918	775,910,316	776,100,544
Manitoba.....		7,893Cr	147	97,193	330	157,809	96,982	123,493,558	123,740,667
Saskatchewan....		6,681Cr	43	28,390	75	29,172	95,316	121,948,930	121,999,811
Alberta.....		13,486Cr	209	146,150	1,388	628,201	119,044	150,831,397	151,592,262
British Columbia		12,796Cr	429	283,789	2,618	1,143,706	205,937	252,707,828	254,122,527
Northwest Territories.....		1,238Cr	26	17,090	32	15,831	869	1,303,842	1,335,525
Yukon Territory		132Cr	5	2,981	5	2,588	506	696,341	701,778
		150,523Cr	2,916	1,513,222	9,468	3,193,895	1,762,550	2,205,354,829	2,209,911,423

*See the old age security fund under the schedule, annuities, insurance and pension accounts, in volume 1 of this report.

WELFARE SERVICES PROGRAM

DETAILS OF FAMILY ASSISTANCE PAYMENTS

Province in which recipients reside	1971-72			1970-71		
	Number of Families	Number of Children	Payments	Number of Families	Number of Children	Payments
	March, 1972	March, 1972		March, 1971	March, 1971	
			\$			\$
Newfoundland.....	89	165	17,728	81	163	13,440
Nova Scotia.....	152	363	32,716	179	397	36,148
Prince Edward Island.....	21	33	4,250	21	43	3,316
New Brunswick.....	194	384	31,318	136	305	27,170
Quebec.....	1,362	2,747	289,518	1,558	3,134	339,846
Ontario.....	5,724	11,906	1,151,180	7,120	12,824	1,527,427
Manitoba.....	559	1,218	105,896	582	1,276	113,944
Saskatchewan.....	135	208	24,450	157	361	34,658
Alberta.....	793	1,480	159,318	974	1,989	201,940
British Columbia.....	1,714	4,113	361,082	2,089	4,219	414,937
Northwest Territories.....	7	10	1,344	16	40	1,818
Yukon Territory.....	6	14	1,560	7	16	1,870
	10,756	22,641	2,180,360	12,920	24,767	2,716,514

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH THE OLD AGE ASSISTANCE PROGRAM
FROM INCEPTION TO CLOSE OF 1971-72

Province	1951-52 to 1967-68	1968-69	1969-70	1970-71	1971-72	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	23,589,397	189,183	8,417Cr	12,295Cr	10,615Cr	23,747,253
Nova Scotia.....	24,219,528	612,926	190,581	10,925Cr	6,250Cr	25,005,860
Prince Edward Island.....	3,832,991	18,308	475Cr	343Cr	55Cr	3,850,426
New Brunswick.....	26,492,474	682,834	222,483	8,323Cr	3,649Cr	27,385,819
Quebec.....	132,658,890	54,112Cr	63,018Cr	53,881Cr	66,176Cr	132,421,703
Ontario.....	103,608,772	141,678	26,125Cr	22,491Cr	21,552Cr	103,680,282
Manitoba.....	24,531,809	544,640	151,456	11,364Cr	7,893Cr	25,208,648
Saskatchewan.....	24,219,690	19,416Cr	13,395Cr	10,191Cr	6,681Cr	24,170,007
Alberta.....	29,354,956	375,906	24,163Cr	15,853Cr	13,486Cr	29,677,360
British Columbia.....	35,456,744	844,273	268,569	13,304Cr	12,796Cr	36,543,486
Northwest Territories and Yukon Territory.....	796,374	33,849	10,648	1,010Cr	1,370Cr	838,491
	428,761,625	3,370,069	708,144	159,980Cr	150,523Cr	432,529,335

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH THE BLIND PERSONS ALLOWANCES PROGRAM
FROM INCEPTION TO CLOSE OF 1971-72

Province	1951-52 to 1967-68	1968-69	1969-70	1970-71	1971-72	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	3,293,323	277,298	261,979	247,457	237,807	4,317,864
Nova Scotia.....	5,987,303	405,049	370,107	339,401	324,426	7,426,286
Prince Edward Island.....	641,946	40,337	37,495	33,159	31,535	784,472
New Brunswick.....	5,591,931	345,044	314,336	289,364	271,601	6,812,276
Quebec.....	17,873,069	330Cr	1,078Cr	1,219Cr	986Cr	17,869,456
Ontario.....	13,039,061	178,717	135,975	81,266	73,246	13,508,265
Manitoba.....	3,097,300	186,795	174,388	129,469	97,193	3,685,145
Saskatchewan.....	2,959,654	67,091	51,482	38,990	28,390	3,145,607
Alberta.....	3,530,948	229,294	192,338	164,573	146,150	4,263,303
British Columbia.....	4,185,703	300,888	292,556	286,126	283,789	5,349,062
Northwest Territories and Yukon Territory.....	304,009	26,487	22,785	21,825	20,071	395,177
	60,504,247	2,056,670	1,852,363	1,630,411	1,513,222	67,556,913

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH THE DISABLED PERSONS ALLOWANCES PROGRAM
FROM INCEPTION TO CLOSE OF 1971-72

Province	1954-55 to 1967-68	1968-69	1969-70	1970-71	1971-72	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	5,915,157	461,943	21,937	17,150	11,861	6,428,048
Nova Scotia.....	12,655,130	1,535,758	381,865	223,202	169,477	14,965,432
Prince Edward Island.....	2,970,880	18,748	17,502	13,008	4,841	3,024,979
New Brunswick.....	9,090,952	1,022,271	1,005,912	957,366	901,210	12,977,711
Quebec.....	70,078,727	874Cr	1,892Cr	4,339Cr	9,335Cr	70,062,287
Ontario.....	58,885,867	685,643	424,593	213,973	138,534	60,348,610
Manitoba.....	6,314,965	646,169	608,920	282,817	157,809	8,010,680
Saskatchewan.....	5,724,838	80,794	57,539	39,512	29,172	5,931,855
Alberta.....	7,942,507	821,573	751,490	677,906	628,201	10,821,677
British Columbia.....	9,125,969	1,099,806	1,116,237	1,126,363	1,143,706	13,612,081
Northwest Territories and Yukon Territory.....	112,816	15,746	16,401	17,532	18,419	180,914
	188,817,808	6,387,577	4,400,504	3,564,490	3,193,895	206,364,274

WELFARE SERVICES PROGRAM

STATEMENT OF PAYMENTS OF OLD AGE SECURITY
FROM INCEPTION OF PROGRAM TO CLOSE OF 1971-72

Province	1951-52 to 1967-68	1968-69	1969-70	1970-71	1971-72	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	207,530,650	32,277,879	36,375,159	39,710,321	47,183,029	363,077,038
Nova Scotia.....	493,511,049	69,256,946	76,118,422	82,938,883	97,117,001	818,942,301
Prince Edward Island.....	88,164,740	12,587,823	13,768,235	14,735,480	17,203,788	146,460,066
New Brunswick.....	361,876,567	52,020,609	57,719,606	62,728,552	73,207,782	607,553,116
Quebec.....	2,262,209,076	364,113,334	415,812,184	464,481,908	543,751,017	4,050,367,519
Ontario.....	3,804,022,527	550,610,467	618,062,664	681,105,177	775,910,316	6,429,711,151
Manitoba.....	627,404,573	88,359,765	97,977,540	106,514,373	123,493,558	1,043,749,809
Saskatchewan.....	640,988,786	86,904,977	96,248,637	104,717,614	121,948,930	1,050,808,944
Alberta.....	691,574,505	103,946,147	117,206,617	129,905,033	150,831,397	1,193,463,699
British Columbia.....	1,293,883,011	179,975,923	199,802,031	218,769,134	252,707,828	2,145,137,927
Northwest Territories and Yukon Territory.....	7,587,573	1,265,679	1,444,050	1,618,028	2,000,183	13,915,513
	10,478,753,057	1,541,319,549	1,730,535,145	1,907,224,503	2,205,354,829	17,863,187,083

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH THE CANADA ASSISTANCE PLAN AND UNEMPLOYMENT ASSISTANCE PROGRAMS
FROM INCEPTION TO CLOSE OF 1971-72

Province	1956-57 to 1967-68	1968-69	1969-70	1970-71	1971-72	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	63,995,041	21,061,808	20,288,579	21,966,470	25,558,567	152,870,465
Nova Scotia.....	25,544,862	11,074,291	15,245,837	16,743,286	21,857,283	90,465,559
Prince Edward Island.....	4,918,411	2,559,398	3,292,523	3,766,197	4,040,833	18,577,362
New Brunswick.....	19,396,115	9,905,988	11,795,292	15,242,214	20,228,516	76,568,125
Quebec.....	231,723,517	33,170Cr				231,690,347
Ontario.....	304,199,197	118,956,866	132,257,105	176,376,916	211,088,635	942,878,719
Manitoba.....	57,734,961	13,981,779	19,260,412	28,187,315	36,304,036	155,468,503
Saskatchewan.....	53,186,779	14,129,601	17,233,415	20,621,117	25,306,570	130,477,482
Alberta.....	87,156,455	28,813,380	31,441,177	39,284,102	42,872,522	229,567,636
British Columbia.....	173,499,030	37,215,888	43,086,262	68,207,041	68,562,920	390,571,141
Northwest Territories and Yukon Territory.....	1,049,461	189,061	359,455	1,248,691	1,305,621	4,152,289
	1,022,403,829	257,854,890	294,260,057	391,643,349	457,125,503	2,423,287,628

NOTE—No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See page (6-8) for the cash adjustment portion of the transfer under the Established Program (Interim Arrangements) Act.

WELFARE SERVICES PROGRAM

A distribution of expenditures by provinces follows:

Province	Canada Assistance Plan	Unemployment Assistance Plan	Total
	\$	\$	\$
Newfoundland.....	25,558,567		25,558,567
Nova Scotia.....	21,857,283		21,857,283
Prince Edward Island.....	4,040,833		4,040,833
New Brunswick.....	20,228,516		20,228,516
Ontario.....	211,035,025	53,610	211,088,635
Manitoba.....	36,304,036		36,304,036
Saskatchewan.....	25,306,570		25,306,570
Alberta.....	42,808,249	64,273	42,872,522
British Columbia.....	68,562,920		68,562,920
Northwest Territories.....		1,009,839	1,009,839
Yukon Territory.....	295,782		295,782
	455,997,781	1,127,722	457,125,503

FITNESS AND AMATEUR SPORTS PROGRAM

A summary of the expenditures
including grants authorized by various
Orders in Council follows:

	\$	\$
Athletic Scholarships.....		1,058,721
Graduate Scholarships.....		14,000
Grants to Agencies and Organizations.....		555,030
Grants to Sports Organizations.....		4,769,339
Grants to Provinces—		
Newfoundland.....	47,200	
Nova Scotia.....	77,404	
Prince Edward Island.....	56,670	
New Brunswick.....	100,410	
Northwest Territories.....	25,000	
Yukon Territory.....	50,500	
		357,184
Research Grants—		
University of Alberta.....	28,877	
University of British Columbia.....	21,100	
University of Western Ontario.....	15,800	
		65,777
Federal Services.....		319,087
Miscellaneous including National Advisory Council.....		59,070
		7,198,208

NATIONAL HEALTH AND WELFARE—*Concluded*

WELFARE SERVICES PROGRAM

NATIONAL WELFARE GRANTS

EXPENDITURES FOR YEAR ENDED MARCH 31, 1972

Provinces	Manpower Utilization and Development									Totals
	Welfare Services Plan (a)	Demon- stration Projects (b)	Welfare Research (c)	National Agency Projects (General)	Teaching and Field Instruc- tion (d)	Welfare Scholar- ships (e)	Welfare Fellow- ships (e)	Demon- stration (f)	National Agency Projects	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....		10,370								10,370
Nova Scotia.....	5,993	129,449	9,285		22,516	2,195	4,285			173,723
Prince Edward Island.....	5,266	22,000								27,266
New Brunswick.....	5,830	71,387					8,446			85,663
Quebec.....		237,956	203,223			4,044	43,561			488,784
Ontario.....	54,141	209,126	87,286		154,496	7,602	48,588	15,582		576,821
Manitoba.....		98,863	1,916		46,713	1,876	30,886			180,254
Saskatchewan.....		102,223			20,555	4,190				126,968
Alberta.....	15,000	53,125			24,828	2,376	667			95,996
British Columbia.....	13,000	110,593	62,693		37,404	1,876	12,001			237,567
Northwest Territories.....	18,837									18,837
Yukon Territory.....										
National Voluntary Welfare Agencies.....			45,724	139,818					82,264	267,806
Totals.....	118,067	1,045,092	410,127	139,818	306,512	24,159	148,434	15,582	82,264	2,290,055

(a) Require a matching contribution of provincial and/or municipal funds.

(b) By location of agency or department undertaking project. Includes 6 special short term project grants.

(c) By location of agency.

(d) By location of school of social work. Includes 3 planning and organization grants.

(e) By home address of recipients.

(f) By location of agency, department or school of social work.

PUBLIC WORKS

VOTE 20—MARINE PROGRAM

A COMPARATIVE STATEMENT OF EXPENDITURES AND REVENUES FROM DREDGING BY PROVINCES

	Expenditures		Revenues	
	1971-72	1970-71	1971-72	1970-71
	\$	\$	\$	\$
Newfoundland.....	630,193	606,427		
Nova Scotia.....	190,290	136,614		
Prince Edward Island.....	335,590	288,530	2,100	
New Brunswick.....	207,321	178,775		500
Quebec.....	613,325	589,816	351	54,169
Ontario.....	214,403	9,200		
Manitoba and Southern Saskatchewan.....	305,067	315,000	9,097	6,346
Alberta, Northern Saskatchewan and Northwest Territories.....	701,674	416,670	23,962	14,337
British Columbia and Yukon Territory.....	1,476,376	1,238,084	4,697	5,640
	4,674,239	3,779,116	40,207	80,992

Trans-Canada Highway Contributions to the provinces under terms of the Trans-Canada Highway Act, C. 269, R.S., as amended (10)
\$2,338,158

Province	Federal Contributions	
	1971-72	Total to date
Newfoundland.....		127,448,328
Prince Edward Island.....		10,860,458
Nova Scotia.....		78,354,421
New Brunswick.....		95,418,728
Quebec.....	7,507	175,298,768
Ontario.....	2,330,651	146,029,785
Manitoba.....		22,592,201
Saskatchewan.....		19,255,667
Alberta.....		25,310,872
British Columbia.....		124,430,723
	\$ 2,338,158	\$824,999,951

Vote 40—Trans-Canada Highway Construction through National Parks

Estimates.....	\$378,000
Expenditures.....	\$243,157
Banff National Park.....	\$ 19,716
Glacier National Park.....	\$223,441

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1971-72 Expenditures
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Light and Power \$9,994,023

Newfoundland

Corner Brook	Federal Building	6,003
Pleasantville	Building 223	7,343
Pleasantville	Building 303	5,644
Pleasantville	Building 304	5,331
Pleasantville	Building 306	5,202
Pleasantville	Building 308	9,158
Pleasantville	Building 815	8,766
Pleasantville	Elizabeth Ave and Whiteway Street	5,381
Pleasantville	Marconi Complex	10,222
Pleasantville	Parker's Pond	7,319
Pleasantville	900 Block	5,276
St. John's	General Post Office	16,372
St. John's	Harbours Board Building	6,881
St. John's	Sir Humphrey Gilbert Building	19,475

Nova Scotia

Dartmouth	Federal Building	8,225
Halifax	Federal Building	27,846
Halifax	Ralston Building	45,134
Halifax	Royal Bank Building	7,962
Halifax	Sir John Thompson Building	31,843
New Glasgow	Federal Building	9,681
North Sydney	Federal Building	8,347
Sydney	Federal Building	14,906
Truro	Federal Building	10,429
Yarmouth	Federal Building	5,214

New Brunswick

Campbellton	Federal Building	7,176
Fredericton	Federal Building	7,147
Fredericton	Post Office	7,868
Moncton	Federal Building	64,425
Saint John	Customs Building	11,755
Saint John	Post Office	27,377
Saint John	Sadim Building	4,965

Prince Edward Island

Charlottetown	Dominion Building	27,714
Summerside	Federal Building	6,544

Quebec

Chicoutimi	Bureau de Poste, 216 Racine	8,340
Dorval	Air Cargo	18,318
Joliette	409 Notre Dame	11,167
Lachine	2150 St Joseph	5,334
Laval des Rapides	157 des Prairies	5,892
Lévis	Bureau de Poste, 164 Commerciale	9,222
Montreal	Alexis Nihon	18,750
Montreal	750 Belair	11,758
Montreal	1179 Bleury—400 Youville	40,832
Montreal	9275 Clark	12,359
Montreal	1625—31—57—59 de Lorimier	9,544
Montreal	5655 Marseilles	18,665
Montreal	N F B 3155 Côte de Liesse	93,006
Montreal	Postal Terminal, 715 Peel Street	144,013
Montreal	1420 Ste Catherine	5,915
Montreal	550 Ste Catherine West	9,319
Montreal	1441 St Urbain	52,586
Montreal	2120 Sherbrooke	9,064
Montreal	2085 Union	13,129
Montreal	1080 University	56,905
Montreal	1250 University	24,373

Location	Name or Address of Building	1971-72 Expenditures
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Light and Power—continued

Quebec—concluded

Mont Royal	1427 Graham	6,687
Quebec	Allocation Familiale, Rue Henderson	19,776
Quebec	Ass-Chômage, 155 Dorchester	6,372
Quebec	Bureau de Poste, 3 rue Buade	9,434
Quebec	Gare Maritime Champlain	21,765
Quebec	Impôt fédéral, Rue Gignac	26,805
Quebec	Terminus Postal, St André & Ramsay	33,398
Rimouski	Nouvel Edifice, 180 Cathédrale	6,917
Rivière du Loup	Bureau de Poste	9,430
Thetford Mines	Bureau de Poste, 8 Notre Dame	6,547
Verdun	1035 Galt	18,318

Quebec—Capital Region

Hull	Investor Syndicate	6,681
Hull	Language Centre, Bisson Street	5,687
Hull	National Printing Bureau	201,895
Hull	Post Office, Main Street	8,467
Maniwaki	Federal Building	5,004
Touraine	Executive Training Centre	6,071

Ontario—Capital Region

Arnprior	Arnprior College	7,097
Bells Corners	Ashton Press	5,296
Brockville	Church and Buell Streets	6,575
Cornwall	2nd and Sydney Streets	8,033
Ottawa	"A" Building—Elgin Street	30,752
Ottawa	Administration Building—588 Booth	20,150
Ottawa	Animal Breeding—Tunney's Pasture	7,999
Ottawa	Archival Records—Tunney's Pasture	47,380
Ottawa	Area 4—Zone 1—Generally	72,077
Ottawa	Area 4—Zone 5—Generally	80,012
Ottawa	Atomic Energy—Tunney's Pasture	19,889
Ottawa	"B" Building—Lisgar Street	22,652
Ottawa	Besserer Building	13,917
Ottawa	Brooke Claxton Building—Tunney's Pasture	65,839
Ottawa	Cafeteria—Riverside Drive	10,631
Ottawa	Canadian Broadcasting Corp—Bronson Avenue	34,671
Ottawa	Canadian Exhibition Commission	44,810
Ottawa	Canadian Police Information Centre	50,894
Ottawa	"C" Building—Driveway and Laurier	23,670
Ottawa	Central Heating Plant—Cliff Street	57,330
Ottawa	Central Pay Office Finance—Tunney's Pasture	44,918
Ottawa	Centre Block—Parliament Hill	70,420
Ottawa	Chemical and Radio Active Ores—555 Booth Street	39,280
Ottawa	Clark Memorial Centre—Riverside Drive	24,299
Ottawa	Concord Building	5,641
Ottawa	Confederation Building	40,835
Ottawa	Conference Centre—Rideau Street	17,807
Ottawa	Daly Building	16,988
Ottawa	Data Computer Centre—Tunney's Pasture	48,610

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1971-72 Expenditures
		\$
Light and Power—continued		
<i>Ontario—Capital Region—continued</i>		
Ottawa.....	Dominion Bureau of Statistics.....	116,911
Ottawa.....	East Block—Parliament Hill.....	20,120
Ottawa.....	Engineering Research Building 94—EFC.....	6,141
Ottawa.....	Environmental Laboratory—Tunney's Pasture.....	23,382
Ottawa.....	Food and Drug—Tunney's Pasture.....	33,227
Ottawa.....	Forest Products Laboratory.....	31,686
Ottawa.....	Fuel Research Building—562 Booth.....	6,377
Ottawa.....	General Purpose Building—Tunney's Pasture.....	105,220
Ottawa.....	Geological Surveys—601 Booth.....	53,308
Ottawa.....	Geomagnetic Laboratory.....	8,086
Ottawa.....	Greenhouse Headerhouse 50A—EFC.....	11,636
Ottawa.....	Headerhouse 31 EFC.....	5,818
Ottawa.....	Heating Plant—Heron Road.....	15,187
Ottawa.....	Heating Plant—Tunney's Pasture.....	5,538
Ottawa.....	Heating Plant 78—EFC.....	6,788
Ottawa.....	Heating and Pilot Plant (1)—Corkstown Road.....	63,611
Ottawa.....	Horticultural Building (55)—EFC.....	6,788
Ottawa.....	Hunter Building.....	23,459
Ottawa.....	Insurance Building.....	12,655
Ottawa.....	Jackson Building.....	76,884
Ottawa.....	Justice Building.....	18,350
Ottawa.....	Lampman Building.....	7,724
Ottawa.....	Langevin Building.....	11,264
Ottawa.....	Language School—Carson Road.....	36,890
Ottawa.....	Lorne Building.....	46,535
Ottawa.....	Main Dairy Cattle Barn 88—EFC.....	7,111
Ottawa.....	Mechanical Shops—556 Booth Street.....	10,203
Ottawa.....	Mechanical Test Lab—568 Booth Street.....	17,089
Ottawa.....	Metcalfe Building.....	5,319
Ottawa.....	Militia Stores—Driveway.....	6,322
Ottawa.....	Mortimer Building.....	7,461
Ottawa.....	National Capital Commission.....	5,938
Ottawa.....	National Library and Archives.....	106,492
Ottawa.....	National Museum—St. Laurent.....	19,692
Ottawa.....	National Press Building—Wellington St.....	15,936
Ottawa.....	National Research Council—Sussex Drive.....	101,405
Ottawa.....	National Revenue Taxation—Heron Road.....	182,239
Ottawa.....	National War Museum—Sussex Drive.....	10,347
Ottawa.....	K W Neatby Building—EFC.....	61,411
Ottawa.....	Number 1 Supply Centre Warehouse, PP.....	37,606
Ottawa.....	Number 2 Temp. Building—Lyon Street.....	14,148
Ottawa.....	Number 3 Temp. Building—Wellington Street.....	9,106
Ottawa.....	Number 4 Temp. Building—Lyon Street.....	8,314
Ottawa.....	Number 5 Temp. Building—Preston Street.....	12,917
Ottawa.....	Number 6 Temp. Building—414 Sussex Drive.....	13,833

Location	Name or Address of Building	1971-72 Expenditures
		\$
Light and Power—continued		
<i>Ontario—Capital Region—concluded</i>		
Ottawa.....	Number 8 Temp. Building—Preston Street.....	33,083
Ottawa.....	Ore Minerology Building—20, 30, 40, Lydia Street.....	10,713
Ottawa.....	Ornamental Plant Laboratory.....	11,636
Ottawa.....	Pharmaceutical Lab—Tunney's Pasture.....	9,230
Ottawa.....	Plant Products Building (22) EFC.....	10,666
Ottawa.....	Postal "B"—Sparks Street.....	9,967
Ottawa.....	Postal Terminal—Alta Vista.....	164,488
Ottawa.....	Post Office Purchasing—Riverside Drive.....	15,693
Ottawa.....	Post Office Workshop—Brookfield Road.....	15,187
Ottawa.....	Public Works Pumphouse—Heron Road.....	9,112
Ottawa.....	Radiation Laboratory—Riverside Drive.....	9,112
Ottawa.....	Rideau Hall—Sussex Drive.....	6,806
Ottawa.....	RCMP Headquarters.....	87,356
Ottawa.....	Saunders Building—EFC.....	6,464
Ottawa.....	Sir Alexander Campbell Building.....	48,091
Ottawa.....	Sir John Carling Building.....	93,733
Ottawa.....	Sir Leonard Tilley Building.....	43,535
Ottawa.....	Sir Charles Tupper Building.....	101,750
Ottawa.....	Standards Lab—Tunney's Pasture.....	17,229
Ottawa.....	Supreme Court.....	30,827
Ottawa.....	Surveys & Mapping—615 Booth.....	91,568
Ottawa.....	Testing Labs—Riverside Drive.....	18,730
Ottawa.....	Trade and Commerce—Wellington Street.....	32,821
Ottawa.....	Veterans Affairs Records—Tunney's Pasture.....	57,225
Ottawa.....	Veterans Memorial (East).....	38,362
Ottawa.....	Victoria Museum.....	12,506
Ottawa.....	Virology Lab. Greenhouse 73—EFC.....	6,712
Ottawa.....	Virus Lab—Tunney's Pasture.....	15,998
Ottawa.....	West Block—Parliament Hill.....	35,210
Pembroke.....	Pembroke and McKay Streets.....	5,856
<i>Northern Ontario</i>		
Kenora.....	Federal Building.....	10,508
North Bay.....	Federal Building.....	13,096
Sault Ste. Marie.....	New Federal Building.....	5,691
Sudbury.....	Federal Building.....	12,898
Sudbury.....	Mail Processing Unit.....	14,659
Thunder Bay.....	"F" Building—North Archibald Street.....	11,162
Thunder Bay.....	"P" Building—33 Court Street.....	8,006
<i>Central Ontario</i>		
Belleville.....	Pinnacle and Station Streets.....	19,051
Brampton.....	56—58 Queen Street.....	6,175
Burlington.....	Brant Street.....	5,636
Don Mills.....	789 Don Mills Road.....	24,412
Don Mills.....	220 Lesmill Road.....	5,450
Don Mills.....	169 The Donway West.....	15,648
Downsview.....	4905 Dufferin Street.....	80,556
Downsview.....	2800 Keele Street.....	6,080
Hamilton.....	10 John Street.....	17,395
Hamilton.....	150 Main Street.....	41,247
Kingston.....	Bagot & Clarence.....	13,965
Malton.....	Airport Building T. 72.....	6,889

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1971-72 Expenditures
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\$

Light and Power—continued

Central Ontario—concluded

Mississauga.....	1191 Cawthra Road.....	15,890
Oakville.....	197 Church Street.....	6,414
Oshawa.....	47 Simcoe Street.....	8,048
Peterborough.....	201 Charlotte Street.....	10,798
Port Credit.....	31 Lakeshore Road East.....	5,495
Rexdale.....	2110 Kipling Avenue North.....	7,742
Scarborough.....	280 Progress Avenue.....	17,786
Toronto.....	50 Charles Street.....	5,631
Toronto.....	City Delivery Building.....	53,641
Toronto.....	1-21 Front Street.....	38,369
Toronto.....	20 Holly Street.....	12,272
Toronto.....	338 Keele Street.....	5,325
Toronto.....	429 Lakeshore Blvd W.....	9,846
Toronto.....	Mackenzie Building.....	104,549
Toronto.....	Meighen Building.....	116,166
Toronto.....	Mulock Building.....	35,437
Toronto.....	3 Sullivan Street.....	5,412
Toronto.....	Terminal "A".....	50,841
Toronto.....	Toronto Dominion Centre.....	23,861
Toronto.....	480 University Avenue.....	21,137
Weston.....	2050 Weston Road.....	5,856
Willowdale.....	5170 Yonge Street.....	7,521

Southern Ontario

Brantford.....	Federal Building.....	11,851
Chatham.....	Federal Building.....	15,142
Guelph.....	138 Wyndham Street.....	5,937
Kitchener.....	44 Gaukel Street.....	9,459
Kitchener.....	National Revenue.....	7,648
London.....	Dominion Building.....	9,730
London.....	Link Building.....	6,621
London.....	Postal Terminal "A".....	29,003
London.....	Westmount Building.....	9,625
Niagara Falls.....	Federal Building.....	8,169
St. Catharines.....	Federal Building.....	20,068
St. Thomas.....	Federal Building.....	5,582
Sarnia.....	Federal Building.....	17,710
Stratford.....	Federal Building.....	6,492
Waterloo.....	Federal Building.....	5,057
Windsor.....	Federal Building.....	26,247
Windsor.....	UIC Building.....	7,469
Windsor.....	1100 University Avenue.....	5,986
Woodstock.....	Federal Building.....	5,717

Manitoba

Brandon.....	Federal Building.....	13,784
Fort Churchill.....	Crown-owned Buildings.....	365,623
Portage la Prairie.....	Federal Building.....	5,022
Winnipeg.....	Commercial Building.....	7,752
Winnipeg.....	Fairbanks Morse Building.....	9,820
Winnipeg.....	Federal Building.....	18,807
Winnipeg.....	General Post Office.....	75,899
Winnipeg.....	Income Tax Building.....	32,304
Winnipeg.....	MacDonald Building.....	25,489

Saskatchewan

Estevan.....	Federal Building.....	5,791
Moose Jaw.....	Federal Building.....	14,310
Prince Albert.....	Federal Building—13 Street E. & Central Avenue.....	11,544
Regina.....	Federal Building—Victoria & Scarth Streets.....	5,247

Location	Name or Address of Building	1971-1972 Expenditures
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\$

Light and Power—continued

Saskatchewan—concluded

Regina.....	Motherwell Building.....	13,583
Regina.....	New Post Office—Cornwall & South Railway Streets.....	55,349
Regina.....	Revenue Building—1871 Smith Street.....	11,665
Saskatoon.....	Federal Building.....	25,130
Saskatoon.....	London Building.....	6,561
Saskatoon.....	New Post Office—4th Avenue & 23rd Street.....	33,753
Swift Current.....	Federal Building.....	15,057

Alberta

Calgary.....	Customs Building.....	14,162
Calgary.....	Postal Terminal.....	21,148
Calgary.....	Public Building.....	16,002
Calgary.....	Sam Livingston Building.....	11,934
Edmonton.....	Federal Building.....	25,794
Edmonton.....	R C M P Building.....	16,065
Edmonton.....	Sir Alexander Mackenzie Building.....	67,494
Edmonton.....	UIC Building.....	10,501
Lethbridge.....	Federal Building.....	10,778
Medicine Hat.....	Federal Building.....	7,968
Red Deer.....	Federal Building.....	9,064

British Columbia

Chilliwack.....	New Federal Building.....	7,404
Cranbrook.....	New Federal Building.....	6,561
Dawson Creek.....	Federal Building.....	6,694
Douglas.....	C & I—RR 2 Whiterock.....	8,040
Kamloops.....	Federal Building.....	14,394
Kelowna.....	New Federal Building.....	8,831
Kelowna.....	Postal Terminal.....	7,071
Nanaimo.....	Federal Building.....	8,930
Nelson.....	Federal Building.....	13,633
New Westminster.....	Federal Building.....	35,978
North Surrey.....	Federal Building.....	7,011
North Vancouver.....	Federal Building.....	5,207
Penticton.....	New Federal Building.....	9,970
Port Alberni.....	Federal Building.....	5,346
Prince Rupert.....	Federal Building.....	8,757
Quesnel.....	Federal Building.....	6,733
Terrace.....	Federal Building.....	5,450
Trail.....	Federal Building.....	6,441
Vancouver.....	Alvin Building.....	14,465
Vancouver.....	Begg Building.....	22,560
Vancouver.....	Custom House.....	39,002
Vancouver.....	DVA Building.....	5,619
Vancouver.....	Federal Building.....	36,394
Vancouver.....	GPO—349 W Georgia Street.....	153,566
Vancouver.....	Harry Stevens Building—Postal Station "C".....	9,418
Vancouver.....	International Airport Post Office.....	7,036
Vancouver.....	Postal Station "D"—2405 Pine Street.....	5,583
Vernon.....	Federal Building.....	8,899
Victoria.....	Custom Building.....	19,153
Victoria.....	New Federal Building—1415 Vancouver.....	13,232
Victoria.....	Old Federal Building—Government & Yates.....	34,512

PUBLIC WORKS*Continued—***ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER**

Location	Name or Address of Building	1971-72 Expenditures
		\$
Light and Power—concluded		
<i>Yukon</i>		
Whitehorse.....	Federal Building.....	39,663
Whitehorse.....	Takhini Area.....	69,353
Whitehorse.....	Married Quarters in Riverdale.....	5,398
<i>London, England</i>		
London.....	Canada House.....	14,854
London.....	Macdonald House.....	20,244
Garbage Removal \$288,011		
<i>Ontario—Capital Region</i>		
Ottawa.....	No 8 Temporary, Carling Avenue....	7,563
Ottawa.....	Surveys & Mapping, 615 Booth Street.....	7,944
<i>Ontario</i>		
Toronto.....	61 Front Street.....	8,248
<i>Manitoba</i>		
Fort Churchill..	Various Buildings.....	15,900
<i>British Columbia</i>		
Fort Nelson.....	Married Quarters.....	6,600
Vancouver.....	GPO 349 W Georgia Street.....	6,181
<i>Yukon</i>		
Whitehorse.....	Takhini Area.....	7,566
Snow Removal \$674,873		
<i>Newfoundland</i>		
Pleasantville.....	Various buildings.....	64,697
<i>Quebec</i>		
Armstrong.....	Immigration Building.....	7,000
Montreal.....	NFB—3155 Côte de Liesse.....	9,645
Quebec.....	Gare Maritime Champlain.....	6,838
<i>Ontario—Capital Region</i>		
Ottawa.....	National Capital Commission Building—299 Carling Avenue....	5,000
Ottawa.....	RA Centre.....	20,243
<i>Ontario</i>		
Downsview.....	4905 Dufferin Street.....	14,646
Downsview.....	2800 Keele Street.....	8,775
Rexdale.....	2110 Kipling Avenue West.....	10,335
Toronto.....	50 Charles Street.....	7,500
Toronto.....	338 Keele Street.....	5,000
Steam \$575,951		
<i>Newfoundland</i>		
Pleasantville.....	900 Block.....	42,062
<i>Quebec</i>		
Montreal.....	I C A O.....	6,559
Quebec.....	La Citadelle.....	9,097
<i>Central Ontario</i>		
Toronto.....	City Delivery Building.....	56,635
Toronto.....	Dominion Public Building.....	45,012
Toronto.....	61 Front Street.....	62,586
<i>Southern Ontario</i>		
London.....	Dominion Public Building.....	24,721
London.....	Postal Terminal "A".....	36,063

Location	Name or Address of Building	1971-72 Expenditures
		\$
Light and Power—concluded		
<i>Manitoba</i>		
Winnipeg.....	Customs Examining Warehouse.....	7,698
Winnipeg.....	Federal Building.....	12,409
Winnipeg.....	General Post Office.....	104,192
<i>British Columbia</i>		
Vancouver.....	Custom House.....	20,694
Vancouver.....	Federal Building.....	24,460
Vancouver.....	G P O—349 W Georgia Street.....	47,290
Water and Water Rates \$1,498,897		
<i>Nova Scotia</i>		
Halifax.....	Ralston Building.....	5,330
<i>New Brunswick</i>		
Moncton.....	Federal Building.....	5,807
<i>Quebec</i>		
Montreal.....	Alexis Nihon.....	18,020
Montreal.....	1080 Beaver Hall.....	10,866
Montreal.....	I C A O—1080 University Street ...	17,182
Montreal.....	N F B—3155 Côte de Liesse.....	15,364
Montreal.....	National Revenue—305 Dorchester	12,717
Montreal.....	Orpheum Building.....	13,149
Montreal.....	Place du Canada.....	19,804
Montreal.....	Place Victoria—800 Victoria.....	19,066
Montreal.....	Postal Terminal—715 Peel Street...	13,149
Montreal.....	2121 Sherbrooke West.....	6,336
Montreal.....	2085 Union Street.....	13,005
<i>Quebec—Capital Region</i>		
Hull.....	Language Centre—Bisson Street....	15,501
Hull.....	National Printing Bureau.....	32,342
<i>Ontario—Capital Region</i>		
Arnprior.....	Arnprior College.....	8,533
Ottawa.....	"A" Building—Elgin Street.....	8,277
Ottawa.....	Administration—588 Booth Street..	10,304
Ottawa.....	Animal Breeding.....	11,687
Ottawa.....	Area 4—Zone 1.....	47,783
Ottawa.....	Atomic Energy.....	14,889
Ottawa.....	Brooke Claxton Building.....	20,813
Ottawa.....	"C" Building—Driveway and Laurier.....	5,641
Ottawa.....	Central Heating Plant—Cliff Street	10,571
Ottawa.....	Central Pay Office—Tunney's Pasture.....	8,005
Ottawa.....	Centre Block—Parliament Hill.....	13,285
Ottawa.....	Chemical Radioactive Ores.....	10,085
Ottawa.....	Clarke Memorial Centre.....	5,307
Ottawa.....	Confederation Building.....	7,963
Ottawa.....	Data Computer Centre—Tunney's Pasture.....	10,246
Ottawa.....	Dominion Bureau of Statistics—Tunney's Pasture.....	24,495
Ottawa.....	Food and Drug—Tunney's Pasture	6,564
Ottawa.....	Forest Products Laboratory.....	13,633
Ottawa.....	General Purpose Building—Tunney's Pasture.....	21,453
Ottawa.....	Geological Surveys—601 Booth Street.....	11,428
Ottawa.....	Geomagnetic Lab.....	8,875
Ottawa.....	Heating Plant—Tunney's Pasture...	13,928

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES \$5,000 AND OVER

Location	Name or Address of Building	1971-1972 Expenditures
		\$
Water and Water Rates—continued		
<i>Ontario—Capital Region—continued</i>		
Ottawa.....	Heating Plant—78 Experimental Farm.....	17,596
Ottawa.....	Heating Plant—Heron Road.....	18,574
Ottawa.....	Hunter Building.....	5,174
Ottawa.....	Jackson Building.....	5,818
Ottawa.....	Langevin Building.....	5,737
Ottawa.....	Mechanical Test Laboratory.....	19,642
Ottawa.....	National Library and Archives.....	6,438
Ottawa.....	National Research Council.....	42,085
Ottawa.....	National Revenue Taxation.....	13,201
Ottawa.....	K W Neatby Building.....	8,947
Ottawa.....	Number 8 Temporary Building.....	7,371
Ottawa.....	Postal Terminal—Alta Vista.....	8,926
Ottawa.....	Public Works Testing Laboratory ..	8,491
Ottawa.....	Royal Canadian Mint.....	22,232
Ottawa.....	R C M P Headquarters.....	16,309
Ottawa.....	Sir Charles Tupper Building.....	7,430
Ottawa.....	Sir John Carling Building.....	16,601
Ottawa.....	Supreme Court.....	7,990
Ottawa.....	Surveys & Mapping, 615 Booth Street.....	12,596

Location	Name or Address of Building	1971-72 Expenditures
		\$
Water and Water Rates—concluded		
<i>Ontario—Capital Region—concluded</i>		
Ottawa.....	Veterans Affairs Records—Tunney's Pasture.....	12,648
Ottawa.....	Veterans Memorial (East).....	13,022
<i>Ontario</i>		
Toronto.....	Dominion Public Building.....	5,191
Toronto.....	61 Front Street.....	8,968
Toronto.....	25—55 St. Clair Avenue East.....	7,564
<i>Manitoba</i>		
Winnipeg.....	Fairbanks Morse Building.....	7,560
Winnipeg.....	Federal Building.....	6,597
Winnipeg.....	General Post Office.....	11,024
Winnipeg.....	MacDonald Building.....	6,798
<i>Alberta</i>		
Edmonton.....	Federal Building.....	19,595
<i>London, England</i>		
London.....	Macdonald House.....	6,464

ACCOMMODATION PROGRAM
MISCELLANEOUS

Location	Name or Address of Building	1971-72 Expenditure
		\$
Rental and Maintenance of Sound Equipment		
<i>Capital Region</i>		
Ottawa.....	House of Commons and Senate under Agreement Bell Canada was paid.....	1,915
	Under Agreement Hermes Electronics was paid.....	25,770
	Under Agreement Tannoy (Canada) Ltd was paid.....	14,731
		42,416

ACCOMMODATION PROGRAM
MATERIALS AND SUPPLIES

Provinces	Flags and Decorations	Petroleum Products	Fuel Oil	Office Machines and Equipment	Caretaking Supplies	Electric Fixtures	Fluorescent Tubes Light Bulbs	House Furnishings
	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	66	2,819	181,300	25	27,461	35,008	1,704	1,762
Nova Scotia.....	408	1,730	91,083	340	22,991	2,656	5,519	
New Brunswick.....	817	82	97,795		27,323	1,245	7,463	10
Prince Edward Island.....	456	60	23,784		5,111	191	802	67
Quebec.....	14,824	4,859	522,214	2,643	105,438	124,948	67,713	18,566
Ontario—Capital Region.....	9,277	11,953	1,574,297	4,039	168,500	113,641	61,682	10,485
Ontario.....	8,528	3,120	227,222	1,790	134,605	45,327	59,815	2,756
Manitoba.....	680	26,906	1,019,045	127	31,157	27,945	9,722	193
Saskatchewan.....	1,758	1,086	15,683	255	17,519	1,814	6,370	
Alberta.....	2,402	5,935	38,202	35	35,246	18,842	15,577	6,247
British Columbia.....	2,674	1,991	61,162	48	35,996	21,516	12,023	65
Yukon Territory.....		14,784	179,740	943	11,492	16,438	2,372	904
London, England.....	522	147	17,197		1,493	17,142	1,641	9,370

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PURCHASED REPAIR AND UPKEEP OF BUILDINGS**

Location	Name or Address of Building	Contractor	Type of Work	Contracts \$100,000 and Over		1971-72 Expenditures	Expenditures To Date
				Amount	Fiscal Year Awarded		
				\$		\$	\$
<i>Quebec</i>							
Montreal	Montreal Customs Building	Planned Renovators Ltd	Sandblasting & Repointing	138,302	1970/71	87,692	138,302 (F)
Montreal	Montreal Customs Building	Targau Construction Inc	Mechanical & Architectural Work	120,684	1970/71	10,581	120,684 (F)
Montreal	Rock Island Customs Building	Entreprises Delson Ltée	Improvements	133,375	1970/71	26,658	133,375 (F)
<i>Capital Region</i>							
Ottawa	CHP Cliff Street	York Division (Borg-Warner)	Re-tubing evaporator	143,406	1971/72	143,406	143,406 (F)
Ottawa	Century Building	Ron Engineering	Alterations	231,426	1971/72	231,426	231,426 (F)
Ottawa	Corkstown Road Greenbelt Farm	Comstock International	Alterations	120,970	1971/72	59,211	59,211
Ottawa	Gillin Building	Gillin Engineering	Alterations	287,540	1971/72		
Ottawa	Place de Ville, Tower "A"	Campeau Corporation	Alterations	105,000	1971/72		
Ottawa	Place de Ville, Tower "C"	Campeau Corporation	Alterations	500,276	1971/72	500,276	500,276 (F)
Ottawa	Place Vanier	Bona Bldg Mang	Alterations	176,545	1971/72	176,545	176,545 (F)
Ottawa	Sir Wilfrid Laurier	Laurential Realities	Alterations	100,156	1971/72	100,156	100,156 (F)
Ottawa	Warner Building	Warner Ottawa Realty	Alterations	1,197,126	1971/72	1,167,590	1,167,590
<i>Ontario</i>							
Don Mills	789 Don Mills Road	Olympia and York	Installation of Computer Facilities	117,409	1971/72	117,409	117,409 (F)
Guelph	Ignatius College	Wm Park Construction Ltd	Alteration to Ignatius College	221,761	1971/72	215,318	215,318
Toronto	590 Keele Street	Ontario Stock Yards	Alterations & Improvements, Fisheries Lab	180,000	1971/72	180,000	180,000 (F)
Toronto	330 University Ave	Canada Life Assurance Company	Alterations—Federal Court of Canada	210,000	1971/72	210,000	210,000 (F)
Toronto	221 Yonge Street	Adams Furniture	Alterations—Book Store	157,642	1971/72	40,000	40,000

ACCOMMODATION PROGRAM**RENTALS**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
Newfoundland			
Badger			
G Sacrey.....	Sacrey Building.....	1,160	5,916
Corner Brook			
Humber Trust Ltd.....	Humber Trust Building (1/5/71—1/9/71).....	1,600	7,067
Corner Brook			
Lundrigan's Ltd.....	Lundrigan's Building.....	11,243	73,641
Curling			
Elias N Locke and Sterling A Randell.....	Loc Ranco Building.....	1,300	5,580
Goose Bay			
Dept of Transport.....	Air Terminal Building.....	630	8,937
Loc Ranco Limited.....	Loc Ranco Building (19/6/71—31/3/72).....	3,283	15,430

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Newfoundland—concluded</i>			
Grand Falls			
Provincial Government.....	Provincial Building.....	1,400	6,500
Robinson Blackmore.....	Robinson Blackmore Building (1/6/71—31/3/72).....	1,400	5,133
Happy Valley			
Loc Ranco Limited.....	Loc Ranco Building (19/6/71—31/3/72).....	2,704	12,708
Labrador City			
Carol Lake Shopping Centre.....	Shopping Centre.....	4,390	15,365
Musgrave Harbour			
Provincial Government.....	Provincial Building.....	1,250	5,625
Ramea			
J Petite & Sons Limited.....	Petite Building.....	1,071	5,194
St. John's			
Baine Johnston & Co Ltd.....	Baine Johnston Building.....	1,200	7,680
C L B Armoury.....	Harvey Road (8/11/71—8/1/72).....	9,000	6,500
Lundrigan's Limited.....	Philip Place.....	1,474	9,596
Provincial Government.....	Provincial Building.....	1,400	7,000
Wabush			
Wabush Enterprises Ltd.....	Wabush Plaza.....	2,650	13,250
<i>Nova Scotia</i>			
Amherst			
Casco Ltd.....	77 Victoria Street.....	7,411	31,496
Casey Realty Ltd.....	Station Street.....	22,000	50,434
Casey Realty Ltd.....	32 Church Street.....	4,809	20,917
Bedford			
Sunnyside Shopping Plaza.....	Sunnyside Plaza.....	1,550	10,610
Bridgewater			
Gateway Realty Co Ltd.....	Dufferin & Walnut Streets (1/5/71—31/3/72).....	3,024	15,484
Dartmouth			
City Centre Ltd.....	Royal Bank Building.....	8,040	42,090
Joseph & Said Arab.....	Arab Building.....	4,212	21,060
MacCulloch & Co Ltd.....	K—Mart Plaza.....	9,600	29,760
Halifax			
Centennial Investment (1966) Ltd.....	Centennial Building.....	27,839	232,320
Centennial Investment (1966) Ltd.....	Halifax Insurance Building.....	35,409	228,705
City of Halifax.....	Bedford Row.....	7,854	17,260
Construction Association of Nova Scotia.....	5450 Cornwallis Street.....	4,840	34,771
Courthouse Commission.....	Law Courts Building.....	2,335	80,000
Dresden Arms Ltd.....	Birmingham Street.....	3,700	11,346
Franklin & Herschorn Ltd.....	Cabot Building.....	6,185	26,235
Halibuildings Ltd.....	Bank of Montreal Building (1/12/71—31/3/72)	29,160	56,376
Halifax Development Ltd.....	Scotia Square.....	32,716	223,620
Halifax West Realty.....	336 Herring Cove Road.....	1,500	5,500
Manufacturers Life Assur.....	Sovereign Building.....	7,472	40,775
M E P C Canadian Properties.....	Gulf Canada Building.....	13,077	85,618
G Moser, H Sable & R Conter.....	1737 Barrington Street.....	3,000	12,000
National Harbours Board.....	Pier 21 (1/1/72—31/3/72).....	109,084	44,706
One Sackville Place.....	1190 Barrington Street (1/8/71—31/3/72).....	33,616	68,750
Oxford Lease Holds Ltd.....	Royal Bank Building.....	22,118	143,830
Paul T Davis.....	Davis Building.....	2,800	14,114
Revenue Properties.....	Hollis Building.....	28,364	163,000
Revenue Properties.....	1 Sackville Place.....	5,405	35,426
Second Lendorff (Canada) Ltd.....	Fenwick Building.....	4,675	13,324
Lower Sackville			
C D Davidson & Paul T Davis.....	Route 1.....	2,881	9,456
Sydney			
DARR Cape Breton Ltd.....	Cabot House, 500 King Road.....	2,303	19,605
Truro			
Dr G B Uyill and P G Johnston.....	539 Prince Street.....	1,400	9,745
Peter G Johnstone.....	45 Commercial Street.....	1,447	6,514
Yarmouth			
J K Taylor.....	Taylor Building.....	6,000	10,500

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
<i>New Brunswick</i>			
<i>Bathurst</i>			
Grove Hill Enterprises.....	786 King Avenue.....	9,645	42,920
<i>Caraquet</i>			
La Federation Des Caisses Populaires Acadiennes Ltd.....	Caraquet.....	2,362	6,253
<i>Fredericton</i>			
Chippins Limited.....	Federal Hardware Building.....	3,608	11,010
M & B Holdings Ltd.....	York Street.....	3,563	16,032
Standard Investments.....	Eastern Canada Building.....	5,852	20,074
<i>Moncton</i>			
Gauvin Constrn Limited.....	137 Henri Durant Street.....	25,000	36,250
MacSpear Investments Ltd.....	Gordon & Churchill Streets.....	24,728	153,600
Terminal Centre (Moncton) Limited.....	1222 Main Street.....	44,493	160,863
Terminal Centre (Moncton) Limited.....	1234 Main Street.....	4,650	23,444
<i>Oromocto</i>			
Town of Oromocto Dev Corp.....	Oromocto.....	3,850	13,475
<i>Sackville</i>			
Casey Realty Limited.....	31 West Main Street.....	4,692	10,500
<i>Saint John</i>			
Bank of Canada.....	75 Prince William Street.....	2,440	10,290
Crosby Molasses Ltd.....	311 Rothesay Avenue.....	7,000	12,240
Metropolitan Dev.....	Courtenay Centre.....	2,000	9,916
<i>Quebec—Other Than Capital Region</i>			
<i>Alma</i>			
Alma Construction Ltd.....	U I C (1/7/71—31/3/72)	1,200	4,500
<i>Ancienne Lorette</i>			
Ville Ancienne Lorette.....	1577 Turmel Street.....	3,675	12,480
<i>Baie Comeau</i>			
Les Entreprises Baie Comeau.....	168 La Salle Avenue.....	5,250	24,000
<i>Beauport</i>			
Fabrique de Beauport.....	Post Office.....	7,141	33,967
<i>Beloeil</i>			
M Hormidas Millaire.....	156 Brunelle.....	4,400	14,709
<i>Berthierville</i>			
Manpower & Immigration.....	588 Montcalm Street.....	1,287	10,231
<i>Boucherville</i>			
Bupo Inc.....	Fort St-Louis & Jacques Ménard Streets.....	13,937	66,477
<i>Cap Chat</i>			
Corp Municipale Cap Chat.....	City Hall.....	2,170	7,574
<i>Chambly</i>			
Place Chambly Ltée.....	1410 Stanley.....	1,600	6,399
<i>Chandler</i>			
J E Carboneau.....	Hôtel de Ville Street.....	2,295	10,886
<i>Charlesbourg</i>			
Jean-Claude Mathieu.....	Post Office.....	4,719	14,157
<i>Chateauguay</i>			
Albert Reid.....	75 d'Anjou Boulevard.....	2,800	11,100
<i>Chibougamau</i>			
Coghlan Investments Ltd.....	462 Commercial Street.....	1,810	5,520
<i>Chicoutimi</i>			
J R Théberge.....	Office Building.....	11,580	32,253
Mrs Germaine Tremblay.....	72 Jacques-Cartier Avenue.....	1,974	8,930
<i>Deux Montagnes</i>			
Stephen Dvorsky.....	Lachapelle Street.....	1,420	9,174
<i>Dollard des Ormeaux</i>			
Blue Haven Shopping Ville.....	5803 Westminster.....	2,930	13,917
<i>Dorval</i>			
Yvanhoe Corporation.....	378 Dorval Avenue.....	1,900	12,000
Manufactures Fix Ans Co.....	Air Cargo Building.....	7,280	21,112
Timmins Aviations Ltd.....	Int Airport Cargo Building.....	6,800	22,780
Timmins Aviations Ltd.....	Int Airport Cargo Building.....	20,650	70,697

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
Quebec—Other Than Capital Region—continued			
Frobisher Bay			
Frobisher Bay.....	Frobisher Bay Complex.....	4,770	42,903
Frobisher Bay.....	Frobisher Bay Complex.....	3,043	31,137
Gagnon			
Soc de Prêts et Placements.....	Post Office.....	2,650	9,858
Gaspe			
Les Immeubles Desrosiers Inc.....	Post Office.....	1,935	5,805
Granby			
Granby Amusement Corp.....	135 Principale Street.....	2,500	11,250
Iberville			
La Ville d'Iberville.....	385 5th Avenue.....	5,562	25,029
Lachine			
Côte St-Luc Building.....	5150 Fairway Boulevard.....	11,100	21,090
National Film Board.....	5150 Fairway Boulevard.....	2,891	6,000
Greenbro Holding Inc.....	2960 Notre Dame Street.....	7,000	36,750
Lac Mégantic			
La Fabrique de la Paroisse Ste Agnès du Lac Mégantic.....	4889 Dollard Street.....	4,360	12,369
Ville du Lac Mégantic.....	Hôtel de Ville.....	2,280	5,236
La Sarre			
St Aubin Inc.....	397 Rue Principale (1/8/71—31/3/72).....	6,000	8,000
L'Assomption			
Centre Professionnel L'Assomption Inc.....	180 Notre Dame.....	1,535	5,376
Laurent Gagnon.....	306 St Pierre Street.....	4,090	18,874
Laval			
M Marcel Adams.....	291-93 Cartier Building.....	2,787	12,680
Ameublement G L Inc M&I.....	1 Place Laval.....	8,220	8,220
Ameublement G L Inc M&I.....	1 Place Laval.....	3,560	18,474
Duvernay Shopping Centre.....	Duvernay Shopping Centre.....	2,268	13,321
855 Labelle Inc.....	153 Labelle Boulevard.....	4,900	14,040
Lavest Shopping Centre Inc.....	4817 Sauvé Street.....	2,100	7,875
Les Placements Centreville.....	850 Montrose Street.....	10,100	40,399
Lebel Sur Quevillon			
J Lucien Allard Ltée.....	72 St Paul Street.....	2,725	13,200
Longueuil			
Mayrand Ltd.....	79 St Charles Street.....	6,811	21,000
Veronneau & Cie Ltée.....	185 St Jean.....	17,876	68,582
Matagami			
Jean-Yves Deslauriers.....	Edifice Lemieux.....	2,850	15,105
Montmagny			
Jean-Paul Bolduc.....	Post Office.....	1,138	5,080
Montreal			
Amherst Building Corp.....	1306 Amherst.....	4,732	15,000
Arthree Corporation.....	1080 Beaver Hall.....	8,943	57,546
Arthree Corporation.....	1080 Beaver Hall.....	8,810	61,581
Arthree Corporation.....	1080 Beaver Hall.....	2,430	15,840
Arthree Corporation.....	1080 Beaver Hall (1/6/71—31/3/72).....	3,332	19,297
Aeterna-Vie.....	1180 Ste Catherine.....	3,561	22,140
Bank of Montreal.....	55 St Jacques Street.....	14,470	105,868
Bank of Nova Scotia.....	4018 Ste Catherine.....	10,273	46,228
Bonaventure Building Inc.....	510 St Lawrence (1/4/71—30/6/71).....	4,810	5,681
Bonaventure Building Inc.....	510 St Lawrence.....	1,400	6,300
Bonaventure Building Inc.....	510 St Lawrence.....	3,110	14,990
Bonaventure Building Inc.....	510 St Lawrence (1/5/71—31/3/72).....	10,089	43,170
C N R Co.....	C N R Station.....	1,412	9,141
C N R Co.....	1080 University.....	202,374	275,000
Canadian Pacific Express Co.....	1320 Notre Dame (1/8/71—31/3/72).....	53,317	56,370
Courier M H Inc.....	3035 Hochelaga Street.....	4,384	41,001
Credit Foncier Franco-Cand.....	205-207 Ste Catherine.....	9,000	40,950
Crown Holding Ltd.....	2120 Sherbrooke Street E (1/7/71—31/3/72).....	5,007	16,898
Crown Holding Ltd.....	640 Ste Catherine (20/8/71—31/3/72).....	2,200	7,448
Fairview Corporation Ltd.....	550 Sherbrooke (1/4/71—30/6/71).....	5,120	6,540
Fairview Corporation Ltd.....	550 Sherbrooke (1/11/71—31/3/72).....	9,232	22,195
Fairview Corporation Ltd.....	550 Sherbrooke (13/12/71—31/3/72).....	4,000	7,100

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
<i>Quebec—Other Than Capital Region—continued</i>			
<i>Montreal—continued</i>			
Maurice Fife.....	4205 St Denis (1/6/71—31/3/72).....	12,950	55,518
First General Resources.....	640 Ste Catherine (1/11/71—31/3/72).....	8,276	69,794
Foundation Scottish Properties Ltd.....	1010 Lagauchetière.....	12,174	70,000
Foundation Scottish Properties Ltd.....	1010 Lagauchetière.....	32,894	185,851
Four Ten Investments Corp.....	410 St Nicholas.....	1,395	3,050
General Resources Co.....	50 Cremazie O I C (1/9/71—31/3/72).....	4,365	13,048
Graphic Realities Inc.....	454 Lagauchetière.....	8,500	20,878
Réjean Hudon.....	5844 des Ecores.....	10,581	37,033
Leo Kolber.....	630 Dorchester Boulevard (1/5/71—31/3/72).....	762	5,371
Leo Kolber.....	630 Dorchester Boulevard (1/12/71—31/3/72).....	11,000	27,809
Leo Kolber.....	630 Dorchester Boulevard.....	5,191	27,252
Leo Kolber.....	550 Sherbrooke.....	32,985	173,171
Leo Kolber.....	550 Sherbrooke.....	11,000	57,750
Leo Kolber.....	550 Sherbrooke.....	7,110	37,642
Leo Kolber.....	550 Sherbrooke.....	2,685	14,096
Leo Kolber.....	550 Sherbrooke.....	3,214	18,642
Leo Kolber.....	550 Sherbrooke.....	8,896	54,443
Leo Kolber.....	550 Sherbrooke.....	3,942	20,695
Leo Kolber.....	550 Sherbrooke.....	23,372	111,017
Lafleur Ltée.....	3590 Goyer Street.....	3,872	12,000
Lakeshore Shopping Centre.....	Fairview Shopping Centre (1/4/71—29/2/72).....	2,004	9,093
Lambert St Development Ltd.....	1779 Henri-Bourassa.....	6,955	38,252
Marathon Realities Co Ltd.....	Windsor Station.....	6,675	5,100
M C I Management Ltd.....	2120 Sherbrooke E.....	29,643	123,220
M C I Management Ltd.....	2120 Sherbrooke E.....	1,793	7,762
M C I Management Ltd.....	2120 Sherbrooke E.....	20,610	93,775
Montrad Ltd.....	Alexis Nihon Plaza (1/4/71—31/10/71).....	68,165	153,723
Montrad Ltd.....	Alexis Nihon Plaza (1/7/71—31/3/72).....	51,975	221,413
Montrad Ltd.....	Alexis Nihon Plaza (1/6/71—31/3/72).....	18,700	88,201
Montrad Ltd.....	Alexis Nihon Plaza.....	14,196	88,930
National Harbours Board.....	Cité du Havre.....	12,613	63,064
National Harbours Board.....	Port of Montreal.....	7,250	36,252
National Harbours Board.....	Port of Montreal.....	2,406	12,030
National Harbours Board.....	Port of Montreal.....	10,455	49,999
National Harbours Board.....	Port of Montreal.....	10,574	49,999
National Harbours Board.....	Port of Montreal.....	4,389	21,945
National Harbours Board.....	Port of Montreal.....	2,066	10,329
National Harbours Board.....	Port of Montreal (1/4/71—30/11/71).....	8,367	27,890
National Harbours Board.....	Port of Montreal.....	13,894	73,079
National Harbours Board.....	Port of Montreal.....	2,608	13,040
National Harbours Board.....	Port of Montreal.....	4,230	22,397
Orpheum Building.....	4115 Sherbrooke (27/1/72—31/3/72).....	13,036	7,085
Orpheum Building.....	515 Ste Catherine.....	18,833	71,643
Orpheum Building.....	515 Ste Catherine.....	6,440	29,190
Orpheum Building.....	515 Ste Catherine.....	26,072	100,650
Orpheum Building.....	515 Ste Catherine.....	13,036	5,335
Orpheum Building.....	515 Ste Catherine (1/4/71—31/10/71).....	13,036	51,600
Henri Paquin.....	3730 Metropolitan Boulevard.....	10,585	62,663
Pattern Investments Ltd.....	5655 Marseilles Street.....	65,000	234,000
Place Bonaventure Inc.....	Bonaventure Place.....	4,331	20,572
Place Décarie Inc.....	5250 Ferrier.....	5,490	27,834
Place Décarie Inc.....	5250 Ferrier.....	4,755	20,208
Place Décarie Inc.....	5250 Ferrier.....	22,721	72,707
Place Décarie Inc.....	5250 Ferrier.....	1,269	7,360
Place Décarie Inc.....	5250 Ferrier (1/4/71—31/7/71).....	15,084	17,598
Place Décarie Inc.....	5250 Ferrier (1/4/71—31/7/71).....	18,694	32,166
Place de la Justice.....	Hôtel du Gouvernement (25/11/71—31/3/72).....	16,000	30,004
Place Victoria.....	Place Victoria.....	2,238	34,320
Place Victoria.....	800 Square Victoria.....	2,110	13,082
Place Victoria.....	800 Square Victoria.....	8,360	58,056
Place Victoria.....	800 Square Victoria.....	12,359	87,592
Place Victoria.....	800 Square Victoria.....	5,835	30,049

\$

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Quebec—Other Than Capital Region—continued</i>			
<i>Montreal—continued</i>			
Place Victoria.....	800 Square Victoria (1/9/71—31/3/72).....	1,689	7,028
John Alphin Polivski.....	4018 Ste Catherine.....	1,300	5,850
Ed Rappoport.....	9275-85 Clark Street.....	21,400	78,109
Richelieu Entreprises Ltée.....	3450 Ontario Street.....	13,896	55,445
M D Salmson.....	10715 Clark Street.....	4,304	19,999
Scott La Salle.....	535 Bleury Street E.....	5,000	23,000
J J Shea Co Ltd.....	2180 Belgrave Avenue.....	9,500	25,707
Soc Immobilière Place d'Armes Ltée.....	500 Place d'Armes (1/1/72—31/3/72).....	3,215	5,574
Soc Immobilière Place d'Armes Ltée.....	500 Place d'Armes (1/9/71—31/3/72).....	11,282	47,121
Société Nationale de Fiducie.....	1626 St Hubert.....	16,900	14,760
Terminal Warehouse, Division of Can Steamship Lines Ltd.....	1450-70 Ottawa Street (1/4/71—30/11/71).....	44,413	43,820
René Thibault.....	Georges & Gill Street.....	1,270	8,975
Treaver Properties Ltd.....	276 St Romeo W.....	2,086	9,908
Treitel Entr & Frakel Ent Ltd.....	9310 St Laurent Boulevard.....	14,345	62,615
Tynwade Investments Co Ltd.....	6700 Sherbrooke.....	10,930	53,810
Value Development Corp.....	5250 Ferrier.....	15,000	103,740
Pte aux Trembles			
CAGR Holding Inc.....	1225 St Jean.....	9,980	43,881
Pte Claire			
Louis B Magil.....	Doneganic Street.....	20,290	85,890
Port Cartier			
Mme Gabrielle Pelletier.....	Post Office.....	1,500	5,860
<i>Quebec</i>			
Marcel Adams.....	175 St Jean Street.....	12,105	50,386
Marcel Adams.....	100 d'Youville Street.....	3,323	17,028
Canadian Interurban Prop.....	Claridge Building.....	6,673	32,031
Les Immeubles Delrano Inc.....	1145 Dequen Street (1/4/71—15/7/71).....	5,300	7,730
Les Immeubles St Rock Inc.....	215 Caron Street.....	27,160	128,196
Montcalm Building.....	800 Youville Square (1/4/71—29/2/72).....	5,885	33,908
National Harbours Board.....	Champlain Harbour Station (Site).....	262,273	15,222
Réal Hamel Const Inc.....	2750 Ste Foy.....	3,264	7,141
W & D Rourke Ltd.....	870 Ernest Gagnon.....	23,287	98,641
Sogim Ltd.....	360 Chaust Boulevard.....	14,616	20,463
St Laurent Building Inc.....	250 Grande Allée W (15/4/71—31/3/72).....	2,330	12,840
<i>Rimouski</i>			
Construction St Hilaire.....	St Germain Street.....	16,340	62,320
General Trust of Canada.....	Vimy Building.....	1,900	6,650
<i>Roberval</i>			
St Joseph St Building Inc.....	Green Building.....	1,680	5,460
<i>Ste Adele</i>			
Joseph Nimes.....	P O D.....	2,230	11,449
<i>Ste Agathe des Monts</i>			
Yvan Charbonneau.....	65 St Vincent.....	1,641	6,147
<i>St Eustache</i>			
Place St Eustache Ltée.....	367 Sauve Boulevard.....	2,324	15,108
<i>Ste Foy</i>			
Les Immeubles Delrano Inc.....	Place Laurier (1/4/71—31/7/71).....	1,336	8,355
Mrs S Michaud.....	955 Bourgogne (1/4/71—30/9/71).....	4,658	5,296
Myrand Building.....	Myrand Building.....	2,650	9,261
Nadeau & Frères Ltd.....	2835 Gomin Road.....	5,184	25,920
Réal Hamel Const Inc.....	2750 Ste Foy Road.....	3,264	18,116
<i>St Georges</i>			
Benoît Morin.....	292 First Avenue (1/4/71—30/11/71).....	1,200	4,500
<i>St Hubert</i>			
Mr. Henri Negre.....	3050 Montée St Hubert.....	2,925	14,640
<i>St Isidore de Laprairie</i>			
Joseph Paul Lanctôt & Joseph André.....	St Régis Street.....	1,100	5,049
<i>St Jerome</i>			
Germain Johnson.....	225 du Palais.....	11,872	37,780
<i>St Julien</i>			
L A Beaudoin.....	Cartier Street.....	1,098	5,400

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
<i>Quebec—Other Than Capital Region—concluded</i>			
<i>St Laurent</i>			
Nordic Development Corp.....	6035 Côte de Liesse.....	107,000	107,000
Portherm Investments Ltd.....	125 Gagnon Street.....	19,200	50,000
Edward Rapoport.....	665 Montée de Liesse.....	39,495	59,242
E & N Rapoport.....	665 Montée de Liesse.....	18,000	36,000
Louis Scheiber.....	4750 Bourg Street.....	9,500	26,124
<i>St Leonard</i>			
Maumax Properties.....	7500 Viau Street.....	4,600	5,749
Maumax Properties.....	7500 Viau Street (1/1/72—31/3/72).....	1,785	5,697
<i>Ste Therese de Blainville</i>			
JG Filiatrault.....	50 Turgeon (23/6/71—31/3/72).....	1,500	5,210
Les Immeubles Blainville.....	33 Blainville.....	5,547	23,426
<i>Sept Iles</i>			
Les Entreprises Cunial.....	700 Laure Avenue.....	3,000	19,000
Les Entreprises Cunial.....	700 Laure Avenue (1/6/71—31/3/72).....	4,458	3,578
Les Entreprises Cunial.....	St Laurent Shares Survey.....	1,000	5,500
Les Entreprises Cunial.....	U I C.....	1,540	8,800
<i>Shawinigan</i>			
Les Immeubles Gendron Inc.....	5642, 14e avenue.....	25,390	33,485
Metropolitan Life Ins.....	Drolet Bldg (1/7/71—31/3/72).....	3,777	6,515
<i>Sherbrooke</i>			
Lion Entreprises Ltd.....	25 Wellington.....	5,000	22,195
Sherbrooke Credit Inc.....	415 King Street.....	10,950	41,610
<i>Sillery</i>			
Ludigec Inc.....	2590 Plaza Laval (1/4/71—31/8/71).....	2,625	2,225
Pierre Tardif.....	1120 Chemin St Louis (1/9/71—31/3/72).....	12,000	52,500
<i>Trois Rivières</i>			
Edifice Place Royale Inc.....	1350 Royale Street.....	12,640	53,439
Morgan Trust.....	M & I.....	8,100	32,232
Pollack Properties.....	225 des Forges (1/5/71—31/3/72).....	3,200	16,250
<i>Val d'Or</i>			
Geo H Bouchard.....	Central & Napoléon.....	8,400	45,279
<i>Vanier</i>			
Immeubles Entreprises Rollan.....	Imm & Entreprises Rollan (1/9/71—31/3/72).....	12,000	37,100
<i>Verdun</i>			
Westmount Realities.....	P O D (1/5/71—31/3/72).....	14,457	19,215
<i>Victoriaville</i>			
Les Immeubles Jaro Inc.....	117 Notre Dame East.....	4,750	11,880
<i>Westmount</i>			
Palevski Alper Chodos Funstein Bank of Nova Scotia.....	4018 Ste Catherine.....	1,300	6,300
Value Development.....	4221 Ste Catherine (1/6/71—31/3/72).....	3,725	18,436
Value Development.....	4225 Ste Catherine.....	10,582	87,500
<i>Quebec—Capital Region</i>			
<i>Hull</i>			
Brontor Inc.....	Fontaine Building (1/9/71—31/3/72).....	4,740	16,590
	Fontaine Building (1/9/71—31/3/72).....	211,602	566,354
Ovilla Cote.....	Cote.....	8,110	9,000
Hull Investments Syndicate Inc.....	Woolworth.....	8,010	32,841
Immeubles Laurentian Realities.....	Connor.....	129,588	192,865
<i>Pte Gatineau</i>			
La Corporation des Peres Eudistes de la province de Quebec.....	Executive Training Centre.....	38,910	110,109
<i>Rouyn</i>			
R P Lachapelle.....	Rouyn.....	6,800	28,914
<i>Shawville</i>			
Kigiak Management Development.....	Victoria Street Post Office.....	2,220	11,899
<i>Ontario—Other Than Capital Region</i>			
<i>Agincourt</i>			
Glen Watford Plaza Ltd.....	19 Glen Watford Drive (1/4/71—30/4/71).....	3,870	1,000
<i>Barrie</i>			
Consolidated Bldg Corp Ltd.....	Shopping Plaza.....	3,500	17,500
K B D Holdings.....	136 Bayfield.....	15,133	14,011

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Ontario—Other Than Capital Region—concluded</i>			
<i>Barrie—concluded</i>			
Mrs Josephine Scaletta.....	32 Dunlop.....	3,065	10,395
Town Talk Stores Ltd.....	129-131 Dunlop.....	3,567	13,376
<i>Belleville</i>			
Amplifone Canada Ltd.....	37 Dussek Street.....	3,200	7,250
Amplifone Canada Ltd.....	40 Dussek Street.....	5,650	13,500
Fides Canada Investment.....	470 Dundas East.....	826	5,294
Dr J N Hartt.....	610 Dundas Street.....	12,645	15,769
N S Investments.....	133 Dundas Street East.....	6,117	11,367
Olympia & York Dev's Ltd.....	494 Dundas.....	61,000	234,920
<i>Blenheim</i>			
Town of Blenheim.....	Post Office.....	3,500	8,000
<i>Bramalea</i>			
Bramalea Consolidated.....	Store 15, Block "G".....	2,178	6,579
Bramalea Consolidated.....	70 Bramalea Road.....	13,835	7,494
<i>Brampton</i>			
Queens Square Bldg Ltd.....	24 Queen Street East.....	6,944	36,613
<i>Bridgeport</i>			
Corporation of the Village of Bridgeport.....	Post Office.....	2,400	9,360
<i>Burlington</i>			
Bunton Investments Ltd.....	672 Brant Street.....	1,752	8,550
C Cullis Const Ltd.....	3333 Mainway.....	9,898	21,072
J J H Drafting Service.....	440 Elizabeth Street.....	2,095	7,027
Marydale Construction.....	4043 New Street.....	2,824	11,974
<i>Capreol</i>			
Frank Mazzuca.....	15-19 Yonge Street (1/8/71—31/3/72).....	1,589	7,960
<i>Concord</i>			
Bonneville Homes Ltd.....	Highway 7 & Keele Street.....	2,076	10,380
<i>Don Mills</i>			
Danforth Holdings Co.....	220 Lesmill Road.....	51,597	104,752
Olympia & York Dev's Ltd.....	789 Don Mills Road.....	133,155	720,084
75 The Donway West.....	75 The Donway.....	27,560	23,490
<i>Dorchester</i>			
Harold E Dundas.....	Post Office.....	1,680	5,600
<i>Dowling</i>			
Robert R Phillips.....	Post Office.....	1,336	6,293
<i>Downsview</i>			
Finduff Construction Ltd.....	99 Brisbane.....	6,240	16,650
Flanken Holdings Ltd.....	1101 Finch Avenue West.....	5,586	21,375
W & M Fleischer & M Greenstein.....	155 Martin Ross.....	21,400	38,238
Al Jenson Limited.....	125 Martin Ross.....	43,450	48,205
W A Construction Co.....	4478 Chesswood.....	4,720	12,818
<i>Emo</i>			
Fred Klug Limited.....	Post Office (1/7/71—31/3/72).....	1,110	4,859
<i>Etobicoke</i>			
C D N Trotting Assoc.....	233 Evans Avenue (1/12/71—31/3/72).....	1,110	2,035
The Manufacturers Life Insurance Company.....	2 Eva Road.....	5,099	31,200
<i>Guelph</i>			
Albert Fish Real Estate Ltd.....	162 Woolwich Street.....	2,040	9,180
Canada Trust Huron & Erie.....	123 Woolwich Street.....	2,500	7,622
Corp of Ignatius College.....	CANFARM.....	45,020	130,595
Guelph Terminal Warehouse.....	71 Dawson Road.....	19,088	17,000
<i>Hamilton</i>			
W R Chilman Ltd.....	719 Main Street.....	4,436	5,336
Cutaia Investments Ltd.....	25 Main Street.....	6,225	9,882
Frismet Holdings Ltd.....	14 Hughson Street.....	16,700	83,596
The Hamilton Harbour Commissioner.....	585 Wentworth.....	4,412	12,787
Harnon Holdings Ltd.....	1051 Upper James Street.....	8,002	48,812
Al Levy (In Trust).....	1038 King Street West.....	6,541	15,300
New Undermount Invest's Ltd.....	135 James Street.....	17,648	84,623
Dr & Mrs V C Stanzia.....	199 Parkdale.....	2,252	6,036

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
<i>Ontario—Other Than Capital Region—continued</i>			
Iroquois Falls			
Norbert L Grenier.....	Post Office.....	1,515	6,396
Islington			
Jericho Investments Ltd.....	4975 Dundas Street West.....	32,000	134,954
Kingston			
Edifax Development Co Ltd.....	385-387 Princess Street.....	4,916	27,038
Edifax Development Co Ltd.....	385-387 Princess Street.....	11,468	63,074
Greenwood Brothers Ltd.....	51 Queen Street.....	10,685	39,895
Greenwood Brothers Ltd.....	382 King Street.....	5,838	26,394
Greenwood Brothers Ltd.....	335 King Street West.....	5,300	14,868
Greenwood Brothers Ltd.....	398 King Street East.....	1,600	8,784
Uscan Development Corp Ltd.....	395 Princess Street.....	5,480	23,290
Thomas J Zakas.....	336 Alfred Street.....	4,048	14,496
Kitchener			
Kaiser Investment.....	151 Frederick Street.....	3,400	8,854
Richard Wilkins.....	139 Ardelt Avenue.....	18,572	25,330
Lambeth			
Elcano Acceptance Ltd.....	25 Main Street East.....	1,865	6,528
La Salle			
Martin Rohats & Mary Rohats.....	1579 Front Road.....	1,336	5,754
London			
Argyle Mall Mgt.....	1925 Dundas Street.....	2,000	8,800
Canadian Corps Association.....	1051—53 Dundas Street.....	2,044	9,600
Capital Homes Limited.....	195 Dufferin Avenue.....	18,408	23,311
Cities Heating Company Ltd.....	120 Carling Street.....	950	5,102
Forthbridge Developments Ltd.....	197 York Street.....	4,628	27,768
Forthbridge Developments Ltd.....	197 York Street.....	1,300	8,450
Huron Park Medical Dental Centre Limited.....	648 Huron Street.....	5,393	33,010
I B M Canada Ltd.....	781 Richmond Street.....	9,200	16,493
Link Holdings Ltd.....	539 Richmond Street.....	16,300	32,776
Montreal Trust Co.....	111 Waterloo Street.....	26,734	120,000
Oakport Development Ltd.....	205 York Street.....	10,670	44,098
Oakport Development Ltd.....	205 York Street.....	1,750	8,506
Oxlea Investment Ltd.....	383 Richmond Street.....	2,500	15,000
Oxlea Investment Ltd.....	383 Richmond Street.....	23,162	100,000
Postian Realty.....	395—401 Dundas Street.....	1,504	5,866
Sil—Jos Holdings Ltd.....	520 Wellington Street.....	4,550	19,236
Thiel Real Estate Ltd.....	366 Oxford Street.....	3,840	25,845
Tri—Deb Ltd.....	186 King Street.....	7,655	37,088
Malton			
Department of Transport.....	Transport Building T—72.....	6,950	52,718
Wig—Mar International Investments Ltd.....	Air Cargo Terminal.....	7,900	39,974
Marathon			
Township of Marathon.....	Gilbert Street (1/12/71—31/3/72).....	2,670	2,083
Markham			
Glen Harnock Limited.....	26 Main Street (1/6/71—30/9/71).....	4,425	3,177
Mississauga			
Allied Towers Merchants Ltd.....	Dixie Road & Highway 5.....	2,858	11,500
Clarkson Holdings Ltd.....	Clarkson Road.....	7,175	17,800
Cooksville Invest's Co Ltd.....	3025 Hurontario Street.....	12,810	95,000
Violet Copeland.....	20 Dundas Street East.....	3,705	14,418
G E Lambert & Lulu Lambert.....	44 Dundas Street West.....	1,600	5,004
Norval			
Charles D Carney.....	5 Adamson Street.....	1,078	5,600
Orillia			
Ross & Robert Sanderson Realty Limited.....	26 Colborne.....	4,900	15,336
Oshawa			
Canadian Interurban Properties Limited.....	600 King, East Mall.....	5,849	25,740
Corp of City of Oshawa.....	50 Centre Street.....	6,544	34,500
Peterborough			
Denbur Investments Ltd.....	212 Brock Street.....	1,375	6,188
Port Credit			
Joseph Nemanic.....	115 Lakeshore Road.....	1,036	5,461

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Ontario—Other Than Capital Region—continued</i>			
Red Lake			
Andrew Novak.....	Post Office.....	1,950	5,562
St Catharines			
Grantham Shopping Plaza Ltd.....	366 Scott Street.....	8,000	24,000
Lanham Investment Ltd.....	8 Church Street.....	1,200	5,550
Provincial Gas Company.....	15 Church Street.....	1,640	10,353
Taro Property Management.....	195 King Street.....	5,420	25,875
Mr & Mrs Thomas.....	22 Lock Street.....	1,200	5,000
Yield Investment Ltd.....	360 St Paul Street.....	2,158	7,142
Yield Investment Ltd.....	360 St Paul Street.....	2,225	7,480
Sault Ste Marie			
Camston Ltd.....	Churchill Plaza.....	4,478	26,487
Camston Ltd.....	Churchill Plaza.....	4,326	14,800
H E Gillen.....	SOO Centre.....	6,460	20,718
Scarborough			
Elaine Plaza.....	2800 Eglinton Avenue East.....	2,500	10,140
Famous Players Ltd.....	3434 Lawrence Avenue East.....	10,000	52,417
J Gossin & Harry Silver.....	109 Crockford.....	7,952	18,000
Imperial General Properties.....	25 Howden Road.....	23,578	70,626
Imperial General Properties.....	29 Howden Road.....	50,274	117,306
La Salle Dairy Limited.....	2457 Eglinton Avenue East.....	18,486	57,827
Naunton Ltd.....	1610 Midland Avenue.....	9,745	33,934
Snowdrift Holdings Ltd.....	777 Warden Avenue.....	4,304	25,575
Toronto Dominion Bank.....	790 Kennedy Road.....	2,900	9,600
Stoney Creek			
Gray & Plaza Limited.....	154 Grays Road.....	914	5,557
Sudbury			
Bradley Developments Ltd.....	1283 Spark Street.....	6,177	19,200
Canadian Interurban Properties Ltd.....	New Sudbury Centre (1/1/72—31/3/72).....	1,569	2,059
General Leaseholds Ltd.....	880 La Salle.....	12,270	63,400
Rains Meat Market Ltd.....	118 Cedar Street.....	1,090	6,540
Stevens Building Ltd.....	Stevens Building.....	6,903	28,794
William Zaitz.....	854 Notre Dame Avenue (1/4/71—30/9/71).....	1,500	2,814
Thornhill			
David Moussa & Nija Perryzade.....	7775 Yonge Street.....	4,997	14,600
Lyle Sparks Investments Ltd.....	7757 Yonge Street.....	3,881	16,404
Timmins			
Senator Hotels Ltd.....	Senator Hotel Building.....	3,000	14,600
Thunder Bay			
Hydro Electric Commission.....	32—36 N. Cumberland Street.....	3,900	14,426
Toronto			
Abitibi Paper Company.....	T D Centre—20th Floor.....	11,197	16,543
Adams Furniture Co Ltd.....	221 Yonge Street.....	4,827	58,250
Assumption Investments Ltd.....	361 King Street.....	3,000	9,750
Hyman Atlin.....	685 Danforth.....	14,074	31,350
Estate of H Bacon Ltd.....	102 Berkley Street (27/2/72—31/3/72).....	14,000	1,167
342 Bloor West Ltd.....	342 Bloor Street West.....	3,713	5,136
Canada Life Assurance Co.....	330 University Avenue.....	19,978	64,284
Canadian National Exhibition.....	Exhibition Park (29/11/71—30/12/71).....	105,585	23,310
Chalmar Properties Ltd.....	8 Spadina Road.....	7,873	8,857
College Flair.....	22 College Street (7/8/71—31/3/72).....	16,488	124,961
Cooperators Ins Assn.....	387 Bloor Street East.....	5,100	19,158
Davenport Management.....	105 Davenport Road (1/6/71—31/3/72).....	3,540	12,532
E W Dempster.....	69 Sunrise.....	5,066	13,968
Dundas Pacific Holdings Ltd.....	2968 Dundas Street West.....	16,051	82,314
Essex House Properties Ltd.....	185 Bay Street.....	6,300	34,670
Front Trinity Development Corp Limited.....	277 Victoria Street.....	2,785	13,925
V Gerrardo & A Marchesani.....	1384 St. Clair Avenue West (1/11/71—31/3/72).....	2,827	18,283
Giftcraft Realty Ltd.....	393 Front Street East (1/3/72—31/3/72).....	28,675	3,560
Fern Horourtz.....	935 The Queensway.....	10,457	19,868
Imperial General Properties Limited.....	2 Wingold Avenue.....	50,000	309,590
The Imperial Life Assurance Company.....	44 Victoria Street.....	3,717	25,836
Jocar Holdings Limited.....	2315 Danforth.....	8,485	29,626

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
Ontario—Other Than Capital Region—concluded			
Toronto—concluded			
Kinhurst Investments Ltd.....	160 Springhurst.....	17,395	51,698
Melia Development Ltd.....	2393 Bloor Street West (1/11/71—31/3/72).....	12,400	72,840
M E P C Canadian Properties Limited.....	147 Davenport Road.....	10,824	35,000
Midell Estates Limited.....	103 Vanderhoof Avenue (1/1/72—31/3/72).....	8,777	33,929
Norapp Investments Ltd.....	2451 Danforth (1/11/71—31/3/72).....	2,500	15,708
Olympia & York Development Ltd.....	480 University.....	126,825	820,784
Ontario Stock Yards Board.....	590 Keele Street.....	8,473	21,562
Parrisa Investments Ltd.....	3284 Yonge Street.....	4,725	25,515
Pentland & Baker.....	60 Adelaide Street East.....	5,100	21,930
Profile United Realty Holdings Ltd.....	20 Holly Street.....	39,017	271,781
Revenue Properties Co Ltd.....	35 Densley.....	7,860	27,214
Scarstate Holdings Ltd.....	3019 Dufferin Street.....	11,331	19,292
The Standard Life Assurance Company.....	74 Victoria Street.....	11,990	72,680
Sunnybrook Hospital.....	Sunnybrook Hospital.....	26,000	59,617
Sussman Properties Ltd.....	102 Bloor Street West (1/11/71—31/3/72).....	8,786	63,699
Sussmill Investments Ltd.....	138 Sunrise.....	5,280	7,840
Terminal Warehouses Ltd.....	207 Queen's Quay.....	20,530	18,888
Toronto Dominion Centre Ltd.....	Toronto Dominion Centre.....	1,402	10,561
Toronto Dominion Centre Ltd.....	Toronto Dominion Centre.....	126,423	772,426
Toronto Dominion Centre Ltd.....	Toronto Dominion Centre.....	4,276	25,164
Toronto Dominion Centre Ltd.....	Toronto Dominion Centre.....	2,575	22,583
Toronto Dominion Centre Ltd.....	Toronto Dominion Centre (1/3/72—31/3/72).....	1,030	9,785
The Toronto Harbour Commissioners.....	283 Queen's Quay.....	25,560	35,000
Toronto Home Missions Council of the United Church.....	Thorncliffe Park Plaza.....	1,256	5,181
The Toronto Terminal Railways Company.....	Union Station.....	100,627	102,244
University Avenue Motors Ltd.....	197 Front Street East (1/3/72—31/3/72).....	18,185	2,500
A Weiss Investments Ltd.....	164 Spadina.....	9,471	44,000
Westplants Realty Co Ltd.....	3253 Lakeshore Boulevard.....	9,510	32,750
Waterloo			
Paragon Construction Waterloo Limited.....	279 Weber Street North.....	11,400	43,490
Stamm Investment Ltd.....	75 King Street South.....	3,582	14,938
West Hill			
S Edelstein.....	4551 Kingston Road.....	7,590	6,426
Skua Corporation Ltd.....	4591 Kingston Road.....	5,095	30,245
Weston			
Daltan Realty Ltd.....	2420 Finch Avenue West.....	2,760	7,973
David & Fanny Saunders.....	1736 Weston Road.....	6,641	25,897
Toronto Dominion Bank.....	1697 Jane Street.....	3,850	8,580
Willowdale			
Bayview Summit Development.....	5915 Leslie Street (1/11/71—31/3/72).....	5,244	37,225
Cummer Yonge Investments Ltd.....	5851 Yonge Street.....	2,051	11,250
Kipling Towne House Development Limited.....	6983 Yonge Street.....	3,788	20,834
Select Properties Ltd.....	2901 Bayview.....	5,570	28,837
Tormore Properties Ltd.....	4985 Yonge Street.....	5,280	26,136
Woodbine—Sheppard Shopping Centre Limited.....	Fairview Mall (1/3/72—31/3/72).....	1,907	17,680
Ontario—Capital Region			
Bells Corners			
Armand Lancot.....	Postal Station "H".....	6,181	29,332
Brockville			
Industrial Avenue Realities Ltd.....	Brockville Shopping Centre.....	37,136	42,600
Cornwall			
Cornwall Columbus Club.....	Knights of Columbus.....	6,816	16,338
H G Lough.....	113 Second Street East.....	5,278	24,504
One Thirty Second Street East Limited.....	132 Second Street.....	19,393	93,858
Delta			
Kigiak Management & Development.....	Main Street (1/6/71—31/3/72).....	1,110	5,109
Maxville			
Mercury Enterprises.....	Post Office (1/5/71—31/3/72).....	1,110	5,637
Ottawa			
Abrams Realty.....	Abrams (19/11/71—31/3/72).....	26,467	87,076
		1,936	2,333

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
<i>Ontario—Capital Region—continued</i>			
<i>Ottawa—continued</i>			
H Addleman, A D Addleman & I Betcherman.....	Betcherman.....	4,453	13,359
Albert Realities Ltd.....	Holden.....	29,607	97,053
American Can of Canada Ltd.....	American Can Building (9/8/71—30/11/71).....	45,838	18,565
R W Ashton.....	Ashton Press.....	31,940	82,000
R A Beamish Stores Co Ltd.....	Beamish.....	22,558	70,562
Bechard Investments North Bay Ltd.....	National Drug Building.....	28,300	76,907
Campeau Corp Ltd.....	Centre Block Podium (24/4/71—31/5/71).....	8,000	3,690
	(22/10/71—31/3/72).....	18,371	47,071
	(6/8/71—31/3/72).....	17,855	67,436
Canadian General Electric Co Ltd.....	C G E Building.....	13,698	20,547
Carleton Refrigerating & Cold Storage Ltd.....	Carleton Refrigeration.....	70,326	105,961
Carlingwood Properties Ltd.....	Postal Station J.....	10,405	29,173
Carlingwood Shopping Centre Ltd.....	Carlingwood Shopping Centre.....	20,000	82,903
Carswell A A & A B.....	Carswell.....	8,200	15,308
Cebow Holdings Ltd.....	Cebow.....	21,516	95,703
J D Cipera.....	American Can (1/12/71—31/3/72).....	45,838	21,014
	Sovereign (1/4/71—30/9/71).....	4,209	8,397
	Sovereign (1/10/71—31/10/71).....	1,525	507
	Sovereign (1/4/71—30/9/71).....	2,795	5,520
	Sovereign.....	2,578	8,500
City Centre Development (Ottawa) Limited.....	City Centre.....	63,479	235,426
Civil Service Coop Credit Society.....	400 Albert Street.....	13,137	50,993
Commonwealth Realty Co.....	Commonwealth.....	4,738	17,847
J Connelly.....	Connelly (Kaladar).....	23,393	35,323
J E Copeland.....	Copeland.....	55,000	230,000
Billcliff Ltd.....	Billcliff Warehouse.....	37,357	50,668
Billcliff Ltd.....	R C A Victor.....	16,000	21,600
Henry Birks & Sons Ltd.....	Birks.....	21,955	77,013
Bisonett Holdings.....	Kelly (1/4/71—31/12/71).....	19,735	56,408
R L & R Blackburn (1962) Ltd.....	Blackburn.....	66,999	229,066
Bogue Electric.....	Bogue Electric (19/11/71—31/3/72).....	16,000	10,986
Bona Building & Management Co Ltd.....	Vanier Building.....	128,100	626,842
C J Booth Estate.....	Booth.....	36,990	145,069
Boyd Moving & Storage Ltd.....	Boyd.....	13,277	29,077
	Boyd (1/4/71—30/11/71).....	5,100	7,446
Campeau Construction Co Ltd.....	Centennial Towers.....	328,087	1,300,816
Robert Campeau & Allan Cadieux.....	Colonel By Towers.....	17,730	71,923
	Tower "A", Place de Ville.....	219,975	1,130,945
Campeau Corp Ltd.....	Tower "A", Place Ville (1/10/71—31/3/72).....	1,605	4,815
	(3/12/71—31/3/72).....	1,222	3,148
	Tower "B", Place de Ville.....	295,168	1,518,631
	Tower "C", Place de Ville (26/4/71—31/10/71).....	10,000	10,274
	(5/4/71—31/10/71).....	10,000	11,424
	(24/9/71—31/3/72).....	114,488	340,265
	(20/8/71—31/3/72).....	115,270	387,871
	(8/10/71—31/3/72).....	94,945	260,083
	(29/10/71—31/3/72).....	37,978	92,206
	(2/7/71—31/3/72).....	116,230	482,927
Corbet Investments.....	Corbet.....	6,463	25,141
	Shirden.....	9,936	30,756
George A Crain & Sons Ltd.....	Crain (1/10/71—31/3/72).....	5,800	10,150
G E Crain Estate.....	Crain (1/4/71—30/9/71).....	5,800	6,939
Custom Craft Marine.....	Robinson.....	43,735	116,982
Cyrand Investments.....	Century.....	125,325	586,320
D M & M Realty.....	2378 Holly Lane (1/4/71—31/1/72).....	10,568	39,630
	(1/2/72—31/3/72).....	10,568	6,165
Darmont Holdings.....	Darmont.....	12,666	43,361
Dustbane Dominion Bldg Ltd.....	Pickering.....	87,812	409,874
Dustbane Enterprises.....	25 Pickering Place (Dustbane).....	14,300	61,490
	Tarbox (15/10/71—31/3/72).....	10,520	11,452
Etron Ltd.....	Language Building.....	15,900	52,470
Fenton Realty Ltd.....	Wesley.....	1,600	7,860
A M Fitzsimmons.....	Prudential Life.....	4,100	14,502

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
<i>Ontario—Capital Region—continued</i>			
<i>Ottawa—continued</i>			
A H Fitzsimmons Trustee.....	McKenzie.....	22,277	51,237
45 Rideau Realty.....	Plaza (1/4/71—31/8/71).....	4,282	6,423
Freedman & Freedman Holdings.....	R C M P.....	42,016	113,990
Freedman Realty Co Ltd.....	185 Somerset.....	10,582	42,836
Gerks Investments.....	National Museum S & T.....	121,139	217,636
Gillin Engineering & Construction Ltd.....	Gillin.....	88,160	316,102
Herman & Louis Goldstein, Israel Shalon & Moshe Feig.....	Goldsetin.....	35,074	155,434
Hugh M Grant Ltd.....	Grant Unsworth.....	13,804	33,710
Greyhound Computer of Canada Ltd.....	1740 Woodward Drive (17/6/71—30/1/72).....	6,476	20,921
J A Haberman & H S Haberman.....	Haberman.....	2,600	9,892
Hanover Estates.....	Hope.....	8,925	33,444
Murray Heit (Lessor).....	Ottawa Motor Sales.....	29,700	33,183
Holcan Ltd.....	Trebla.....	128,658	577,679
Hovey & Associates Ltd.....	D M & M (1/12/71—31/3/72).....	5,374	3,224
Immeubles Laurentian Realities.....	Bourque Memorial.....	227,149	738,110
Iruok Investments.....	Sir Wilfrid Laurier.....	311,862	961,833
Jelnor Holdings Ltd.....	Dibblee.....	16,817	70,000
Charles Johannson.....	Jelnor.....	25,997	33,820
Kenson Construction.....	Kelly (1/1/72—31/3/72).....	19,735	18,803
	Johannson.....	19,580	26,041
	Kenson (1/4/71—31/10/71).....	18,257	42,739
	(1/4/71—30/9/71).....	7,816	14,956
	(1/4/71—31/1/72).....	20,865	42,545
	(1/4/71—31/1/72).....	2,000	7,500
	(1/4/71—31/1/72).....	4,931	22,600
Landis Realty Ltd.....	Maple Leaf (1/12/71—31/3/72).....	16,133	12,484
Mac Levin.....	340 Queen Street (1/4/71—31/12/71).....	12,730	14,625
	(1/1/72—31/3/72).....	12,730	7,797
Levine Realty Co Ltd.....	Brunswick.....	43,630	150,919
L'Institut Canadien Francais d'Ottawa.....	French Canadian Institute.....	5,808	22,651
David & Joyce Loeb.....	Bonaventure.....	60,000	234,000
Lumor Interests.....	Bankel.....	9,993	41,489
M E P C Canadian Properties Ltd.....	La Pomenade (1/12/71—31/3/72).....	23,349	42,902
Metcalfe Realities.....	Victoria.....	7,533	31,721
	Burnside.....	6,730	34,440
	Fuller.....	4,100	19,575
	Fuller (1/4/71—31/12/71).....	59,356	192,895
	Fuller (1/1/72—31/3/72).....	20,283	30,850
	Fuller (1/9/71—31/3/72).....	33,398	39,216
	Fuller (1/4/71—30/6/71).....	1,361	1,279
	McDonald.....	99,070	394,600
	Metcalfe.....	84,181	339,085
	Metcalfe.....	6,676	27,836
	Varette.....	10,702	69,322
	Varette (1/4/71—29/2/72).....	14,999	74,245
	Varette (1/3/72—31/3/72).....	10,633	4,785
	Varette (1/3/72—31/3/72).....	4,366	1,965
	Varette (1/10/71—31/3/72).....	15,014	40,538
	Varette (1/7/71—31/3/72).....	6,390	22,500
Metropolitan Trust Co.....	Palef (1/2/72—31/3/72).....	28,851	20,778
Micro Systems Interests Ltd.....	I G A.....	23,036	95,599
Narono Holdings Ltd.....	Export Development (19/4/71—31/3/72).....	33,779	159,485
	(10/6/71—31/3/72).....	106,560	320,733
	Narono.....	110,328	486,696
National Capital Commission.....	Canada Permanent Trust.....	12,000	28,252
National Capital Commission.....	Canadian Government Conference Centre.....	98,563	92,067
	299 Carling Avenue.....	36,224	82,952
	Gestetner.....	5,409	12,711
	Loeb.....	15,000	24,937
	McDougal.....	9,044	22,610
	7 Murray Street.....	16,454	22,438

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Ontario—Capital Region—continued</i>			
<i>Ottawa—continued</i>			
North Cooper Ltd.....	Halifax.....	18,786	82,866
	Halifax (1/8/71—31/3/72).....	2,769	7,845
O'Connor Realities.....	Empire (1/4/71—31/10/71).....	11,753	27,424
	Queensway Towers.....	19,140	76,560
Charles Ogilvy.....	Ogilvy Annex.....	26,350	94,860
Olympia York Development Ltd.....	Place Bell Canada (1/12/71—31/3/72).....	407,000	801,950
One Sixteen Lisgar Realty.....	Palef (1/4/71—31/1/72).....	28,851	106,229
One Six One Realty Ltd.....	Sir Guy Carleton.....	126,480	518,127
	(1/3/72—31/3/72).....	5,243	1,997
One Seventy One Slater Realty.....	Vanguard.....	48,400	217,316
	Vanguard.....	68,156	235,530
	(14/12/70—31/3/72).....	11,100	67,311
	(6/10/70—31/3/72).....	13,600	95,018
	(1/3/71—31/3/72).....	2,116	11,187
Ottawa Commercial Realities.....	Berger.....	183,726	846,482
	(1/10/71—31/3/72).....	2,320	2,320
	Canadian.....	198,675	665,469
Ottawa Commercial Realities.....	Maple Leaf (1/4/71—30/11/71).....	16,133	26,277
Ottawa Elgin Investments.....	National.....	133,166	587,215
	Lord Elgin Plaza (1/4/71—31/5/71).....	90,576	77,867
	(1/6/71—31/3/72).....	91,356	391,012
	(3/5/71—31/3/72).....	3,832	8,744
	(7/4/71—31/3/72).....	44,008	220,334
	(1/7/71—31/3/72).....	22,004	86,640
Ottawa Montreal Enterprises.....	Totem Lanes (22/11/71—31/3/72).....	49,986	51,660
Palmer Kavanagh Inc.....	Empire (1/11/71—31/3/72).....	11,753	19,588
Pebb Enterprises.....	Pebb.....	26,727	128,339
	Riverside Medical.....	10,164	54,337
A Pitoscia & G Scioscia.....	925 Belfast Road.....	10,000	15,000
Pure Spring (Canada) Ltd.....	Smith Transport (1/10/71—31/3/72).....	10,983	15,000
Regina Properties Ltd.....	Concord.....	64,855	262,013
Retno Ltd.....	Teron.....	25,730	88,750
Rideau Club.....	Rideau Club.....	5,088	13,992
A I Rosenberg & M Rosenblood.....	Sanitary Laundry.....	40,285	160,370
Royal Canadian Legion.....	Legion House.....	22,770	79,945
	Tragalfar House.....	11,368	43,653
Royal Trust Co.....	Commonwealth.....	1,554	5,772
Sanco Ltd.....	Trafalgar Building.....	21,774	91,451
Saxe Realty.....	Canada Life (1/4/71—30/11/71).....	6,640	18,813
Saxe Realty.....	Canada Life (1/12/71—31/3/72).....	6,640	4,316
S B F Management Ltd.....	Billings Bridge.....	24,000	87,513
S Shabinsky, D Reid, S Greenberg, H Cohen, M Feig & H Goldstein.....	O'Connor.....	56,056	271,317
Sherdin Investments.....	Majestic.....	23,025	73,705
Spartan Aero Ltd.....	Spartan Aero.....	14,666	62,096
	(8/3/71—31/3/72).....	16,573	32,210
Sperry Gyroscope.....	Sperry Gyroscope (1/4/71—31/12/71).....	22,000	53,292
	(1/1/72—31/3/72).....	22,000	18,040
St. Lukes Lutheran Church.....	St. Lukes School (1/4/71—31/12/71).....	8,000	15,600
	(1/1/72—31/3/72).....	8,000	10,977
Sun Life Assurance Co of Canada Ltd.....	Kenson (1/2/72—31/3/72).....	27,796	21,669
Three Three One Cooper Ltd.....	Nicol.....	24,250	96,934
Trebla Investments Ltd.....	Trebla (1/2/71—31/3/72).....	3,155	16,527
Triumph Construction.....	Kent and Albert.....	132,012	521,299
	(1/4/71—31/12/71).....	9,756	40,243
	(7/10/69—31/12/71).....	991	12,183
	(1/1/72—31/3/72).....	10,747	14,777
200 Elgin Ltd.....	Elgar.....	118,330	418,212
Two Seven Five Realty Ltd.....	Congill.....	189,574	910,025
295 Albert Street Ltd.....	Keyes Supply.....	25,011	56,983
Union de Canada Assurance.....	Union de Canada.....	49,200	226,835
Union Properties (Ontario) Ltd.....	Union Electric (15/9/71—31/3/72).....	19,380	66,577

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Ontario—Capital Region—concluded</i>			
<i>Ottawa—concluded</i>			
Joseph Vagner.....	Greenburg (1/4/71—30/9/71).....	3,125	6,094
	(1/10/71—31/3/72).....	4,626	11,037
Warner (Ottawa) Realty Co.....	Warner (1/12/71—31/3/72).....	19,325	13,334
Westcliffe Investments.....	Westcliffe.....	9,522	19,052
Zeev Vered, Sarah Vered, Besner & Schwartz.....	Totem Lanes (1/4/71—31/12/71).....	38,215	65,372
	Totem Lanes (1/1/72—31/3/72).....	7,757	6,496
Zeev Vered & Besner.....	Vered.....	31,920	108,963
<i>Perth</i>			
S Baylin.....	South Side Lansdowne Street.....	7,100	6,000
<i>Vanier</i>			
Bona Building & Management.....	Place Vanier Tower A.....	40,500	181,845
	(24/6/71—31/3/72).....	4,123	5,687
	(26/2/71—31/3/72).....	113,400	499,109
	Place Vanier Tower B.....		
	(26/3/71—31/3/72).....	35,136	166,425
	(9/6/71—31/3/72).....	140,316	428,434
	(1/11/71—31/3/72).....	38,268	74,304
<i>L Damphouse</i>			
	Damphouse.....		
	1/4/71—30/11/71.....	9,630	10,914
	(1/12/71—31/3/72).....	9,630	6,099
McArthur Plaza Shopping Centre Ltd.....	McArthur Shopping Centre (1/4/71—31/1/72)....	8,725	26,860
Robert Morel.....	Morel (1/4/71—31/7/71).....	8,364	7,109
Corporation of City of Vanier.....	Morel (1/8/71—31/8/71).....	8,364	1,777
Teleset Canada.....	Bona Building Tower A (1/2/71—31/7/71).....	4,826	17,576
<i>Williamsburg</i>			
Kigiak Management & Development.....	Post Office.....	1,110	5,000
<i>Manitoba</i>			
<i>Brandon</i>			
Sutherland Agencies Ltd.....	244—10th Street.....	2,820	11,100
<i>Carberry</i>			
Duncan James Grierson Glen Percy Sutherland.....	Lots 39 and 40 Block 24 Plan 44.....	1,839	8,055
<i>Dauphin</i>			
A C Mathews.....	38 1st Avenue NW (1/5/71—31/3/72).....	1,998	6,874
<i>Gillam</i>			
Manitoba Hydro.....	Lots 7—14 Block 1 Plan 603.....	1,380	5,934
<i>Gimli</i>			
Lanark Construction Co Ltd.....	Federal Building.....	2,915	12,324
<i>Morris</i>			
Lanark Construction Co Ltd.....	Charles Street.....	1,904	6,000
<i>Russell</i>			
Lanark Construction Co Ltd.....	Main & August Streets.....	4,900	19,095
<i>St Lazare</i>			
J L Guay.....	Lots 6 & 7 Block 6.....	1,220	5,181
<i>Selkirk</i>			
Ralph Walteson & Minnie Walteson.....	337A Main Street.....	2,500	6,660
<i>Snow Lake</i>			
Dr Bernard Atnikov.....	Lots 12 to 16 Block 16 Plan 7 & 8.....	2,200	11,220
<i>The Pas</i>			
Michael Eagle Ltd.....	Lot 10 Block 7 Plan 5 & 7 (1/6/71—31/3/72).....	1,025	6,482
<i>Thompson</i>			
Thompson Leaseholds Ltd.....	83 Churchill Drive.....	1,660	8,472
<i>Winnipeg</i>			
Allarco Developments Ltd.....	Chamber of Commerce.....	2,989	16,440
Allarco Developments Ltd.....	Chamber of Commerce (1/8/71—31/3/72).....	6,500	23,840
Allarco Developments Ltd.....	Chamber of Commerce (1/12/71—31/3/72).....	4,081	4,592
Andermain Investments Ltd.....	1261 Main Street.....	1,200	5,700
Aronovitch & Leipsic Ltd.....	Great Western Building (1/11/71—31/1/72).....	6,542	6,420
Asta Investments Construction Ltd.....	1970 Main Street.....	5,050	23,592
Leon A Brown.....	460 Main Street (27/3/72—31/3/72).....	5,500	388
Cadomin Building Limited.....	Cadomin Building (1/4/71—30/9/71).....	5,700	7,279

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Manitoba—concluded</i>			
<i>Winnipeg—concluded</i>			
Cadomin Building Limited.....	Cadomin Building (1/10/71—31/3/72).....	5,700	7,170
Canadian National Railways.....	CNR Union Station.....	6,110	5,400
CanPac Enterprises Ltd.....	165 Garry Street.....	6,720	28,749
Carlton Construction Co Ltd.....	960 Powell Avenue (1/4/71—31/10/71).....	22,000	41,708
Carlton Construction Co Ltd.....	960 Powell Avenue (1/12/71—31/3/72).....	11,000	11,000
Credit Foncier Franco-Canadian.....	Credit Foncier Building.....	1,450	7,848
Electric Railway Chambers Ltd.....	213 Notre Dame Avenue (15/11/71—31/3/72).....	1,615	3,114
Electric Railway Chambers Ltd.....	213 Notre Dame Avenue (1/2/72—31/3/72).....	1,000	958
Ernst Liddle & Wolfe Ltd.....	Unit D—390 Provencher Ave.....	1,270	5,724
Fairview Corporation Limited.....	100J Polo Park.....	1,068	5,389
Graham Investments Ltd.....	Midtown Building (1/4/71—31/8/71).....	15,050	22,575
Graham Investments Ltd.....	Midtown Building (1/9/71—31/3/72).....	13,345	35,119
Great Western Investments Co Ltd.....	Great Western Building (1/4/71—31/10/71).....	6,542	14,999
Great Western Investment Co Ltd.....	Great Western Building (1/4/71—15/9/72).....	4,973	11,330
Hanover Estates Limited.....	930 Portage Avenue.....	3,510	13,206
Home Smith Properties Ltd.....	666 St James Street (15/7/71—31/3/72).....	4,659	16,947
Investors Syndicate Ltd.....	280 Smith Street.....	2,220	11,100
Kennedy Investments Ltd.....	177 Kennedy Street.....	5,220	6,240
Lance Development Ltd.....	Dakota Street & Beliveau Road (16/12/71—31/3/72).....	4,760	6,811
LaPorte Realty Ltd.....	391—393 Portage Avenue.....	6,940	31,500
Madison Developments Ltd.....	1760 Sargent Avenue St. James.....	2,200	7,704
Marvin Investments Ltd.....	FairBanks Morse Building.....	19,245	54,372
Melcher Investments Ltd.....	45 Edmonton Street (1/12/71—31/3/72).....	5,666	6,680
M E P C Canadian Properties Ltd.....	Centennial House.....	3,710	22,073
Midwest Construction Ltd.....	Weatherstone Place & Lakewood Boulevard.....	4,988	27,434
209 Notre Dame Ltd.....	209 Notre Dame Avenue (1/9/71—31/3/72).....	1,135	3,640
Ingvor Oterholm.....	283 Tache Avenue St. Boniface (1/6/71—31/3/72).....	2,288	9,590
Oxford Leaseholds Ltd.....	Royal Bank Building (1/4/71—30/11/71).....	22,342	81,024
Oxhold Properties Ltd.....	Mall Center Building (1/4/71—30/4/71).....	3,949	2,082
Oxlea Investments Ltd.....	Royal Bank Building.....	1,560	10,705
Oxlea Investments Ltd.....	Royal Bank Building (1/1/72—31/3/72).....	2,490	3,891
Oxlea Investments Ltd.....	Royal Bank Building (1/2/72—31/3/72).....	12,463	12,893
P O Q Ltd.....	Westwood Village Shopping Centre (1/4/71—30/9/71).....	4,585	8,598
P O Q Ltd.....	Westwood Village Shopping Centre (1/10/71—31/3/72).....	4,585	9,402
Bernard Remis.....	12 Osborne Street.....	3,500	8,100
St. James Industrial Park Ltd.....	St. James Industrial Park Building.....	4,125	20,663
Spruce Developments Ltd.....	1311 Portage Avenue (1/2/72—31/3/72).....	2,887	2,118
Claire M Thompson & Hyman Myers.....	1128—1130 Ellice.....	3,142	10,380
United Investments Limited.....	929 Corydon Avenue.....	6,750	15,420
University of Manitoba.....	Food Science Building.....	68,180	325,560
William Anthony Holdings Ltd.....	1354—56 Main Street (1/8/71—31/3/72).....	3,215	10,688
Winfield Development Ltd.....	1200 Portage Avenue (15/11/71—31/3/72).....	26,210	48,935
<i>Saskatchewan</i>			
<i>Cadillac</i>			
T E Knutson.....	Post Office.....	1,040	5,016
<i>Frontier</i>			
T E Knutson.....	Post Office.....	1,040	5,016
<i>Grenfell</i>			
Town of Grenfell.....	Civic Building (1/1/72—31/3/72).....	1,775	1,275
<i>Lac La Ronge</i>			
H W Hegland.....	Post Office.....	1,408	5,039
<i>Lac La Ronge</i>			
Prov of Saskatchewan.....	Provincial (1/9/71—31/3/72).....	1,402	3,833
<i>Lanigan</i>			
Carlton Trail Investments.....	Post Office & Manpower.....	6,503	24,256
<i>Meadow Lake</i>			
United Enterprises Ltd.....	Capri Hotel.....	2,000	6,750

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
<i>Saskatchewan—continued</i>			
North Battleford			
R E Dean	Dean (1/3/71—31/3/71)	2,506	844
North Battleford			
T Eaton Co.	Eaton's	5,184	20,736
Prince Albert			
F W & I F Moore	Financial (1/4/71—30/11/71)	1,863	4,360
F W & I F Moore	Financial (1/12/71—31/3/72)	3,953	3,750
Northern Drug Co Ltd	1302 Central	2,700	10,140
Rowe Block Ltd	Rowe Block	6,720	26,620
Carl Zurowski	Globe Tire	2,200	6,500
Regina			
Avord Holdings Ltd	Avord Towers (1/12/71—31/3/72)	940	1,692
G R Barlow	Barlow—Lang	2,000	9,000
Dollard Land Corp Ltd	Derrick	6,636	23,270
Dollard Land Corp Ltd	Derrick	5,014	20,056
Dollard Land Corp Ltd	Derrick (1/5/71—31/3/72)	6,818	24,030
Dr A E Eistetter	Torwest Towers	4,440	18,000
Financial Building Ltd	Financial (1/4/71—30/9/71)	6,930	13,134
Financial Building Ltd	Financial	2,550	11,093
Financial Building Ltd	Financial	3,800	16,530
Financial Building Ltd	Financial	1,890	8,160
Financial Building Ltd	Financial	6,855	28,520
Financial Building Ltd	Financial	1,560	6,786
Financial Building Ltd	Financial (1/10/71—31/3/72)	6,930	14,108
Financial Building Ltd	Financial (5/4/71—31/3/72)	6,355	23,543
Hill Building Ltd	Hill	10,040	35,642
Hill Buildings Ltd	Hill	2,760	10,074
Marathon Oil Ltd	Avord Towers	5,443	22,861
Marathon Oil Ltd	Avord Towers (1/4/71—30/11/71)	1,710	5,069
National Property Development (Regina) Ltd	General Motors	1,763	6,052
National Property Development (Regina) Ltd	General Motors	2,770	9,186
National Property Development (Regina) Ltd	General Motors	14,080	49,280
Niesner—Kratt Enterprises Ltd	2054 Broad Street (16/7/71—31/3/72)	3,040	8,020
Regina Midtown Centre Ltd	Mid City Centre	3,385	19,900
Sask Economic Development Ltd	Sedco	3,600	6,480
Sask Economic Development Ltd	Sedco	3,600	6,480
Sask Wheat Pool	Wheat Pool	1,524	6,092
United Management Ltd	Brent (1/3/72—31/3/72)	6,000	2,375
Western Realty Projects Ltd	Canadian Imperial Bank of Commerce	3,421	18,131
Western Realty Projects Ltd	Canadian Imperial Bank of Commerce (1/8/71—31/3/72)	811	3,682
Western Realty Projects Ltd	Canadian Imperial Bank of Commerce	17,270	73,397
Saskatoon			
Avord Holdings Ltd	Avord Towers (13/2/72—31/3/72)	7,700	3,457
Great West Life Assurance Co.	Financial (15/9/71—31/3/72)	2,370	5,599
Great West Life Assurance Co.	Financial (1/4/71—30/4/71)	1,506	502
Great West Life Assurance Co.	Financial (1/4/71—14/9/71)	1,570	2,786
Management Associates Ltd	Phoenix House	5,645	23,100
Dr V B & A P Mathews	Milden (1/8/71—31/3/72)	2,200	5,000
Montead Industries Ltd	1027 8th Street	1,600	5,360
Niesner—Kratt Enterprises Ltd	1137 8th Street	4,600	13,110
Spadina Holdings Ltd	902 Spadina Crescent E.	9,031	26,500
Struction Investments Ltd	Canadian Imperial Bank of Commerce	5,260	21,566
Yorkton			
Promotion Ideas Ltd	31 Livingstone Street	4,773	15,512
<i>Alberta</i>			
Calgary			
Thomas D Barnes	211—10 Street N W	4,692	22,640
Thomas D Barnes	526—16 Avenue N W	9,050	23,499
City of Calgary	624—9 Avenue S W	6,325	24,999
Calgary Power	Calgary Power Building	12,565	58,270

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Alberta—continued</i>			
<i>Calgary—concluded</i>			
Calistan Investments.....	771—Northmount Drive N W.....	3,440	11,395
Chinook Shopping Centre.....	Chinook Shopping Centre.....	4,380	15,302
Harry Cohen.....	Petal Building.....	4,200	18,000
Danish Canadian Club.....	Fairmore Building.....	6,076	18,835
David Dyrholm.....	3805—10 Avenue S W.....	2,500	13,899
Glendale Properties.....	8411 Elbow Drive.....	3,658	9,144
Great West Life.....	Satelite "S" (1/4/71—31/8/71).....	2,228	5,565
J D S Buildings.....	J D S Building.....	6,200	38,160
Knowlton Realty.....	631—7 Avenue S W.....	5,007	23,304
MacLeod Mall Centre.....	MacLeod Mall Centre.....	3,500	17,325
Marathon Realty.....	Palliser Square.....	14,952	91,249
Petro—Chemical Buildings.....	Regency Building.....	6,350	29,844
Petro—Chemical Buildings.....	Petro—Chem Building.....	4,696	10,500
Petro—Chemical Buildings.....	803—8 Avenue S W.....	2,696	16,715
Prince Hotel Ltd.....	Oil Exchange Building.....	2,375	11,000
Rex Properties Ltd.....	Confederation Building.....	4,986	10,516
Richfield Real Estate.....	Fisher Building (31/8/71—31/3/72).....	1,760	5,512
Southwest Holdings Hole Ltd.....	1415—17 Avenue S W.....	6,130	25,561
Springfield Development.....	4415 Manhattan Road.....	29,000	49,009
L Superstein.....	Linden Building.....	41,625	98,353
Tropical Investments.....	Confederation Building (1/4/71—31/8/71).....	4,986	15,352
United Management.....	115—8 Avenue S W (1/4/71—31/1/72).....	3,557	10,838
<i>Carmanagay</i>			
J Juergensen.....	Post Office.....	1,054	5,532
<i>Drayton Valley</i>			
Pembina Projects Ltd.....	Post Office.....	2,228	11,145
<i>Drumheller</i>			
Nu—West Homes.....	Penitentiary Housing.....	50,000	91,764
M Martineau.....	Post Office.....	6,279	26,266
<i>Duchess</i>			
J Juergensen.....	Post Office.....	1,054	5,532
<i>Edmonton</i>			
Mrs D Achtem & Mrs H Achtem.....	Postal Station "C".....	6,076	16,770
Alberta Government Telephones.....	A G T Tool Building (1/4/71—31/10/71).....	26,584	81,414
Allied Development Corp Ltd.....	C N Tower (1/4/71—31/1/72).....	11,615	47,983
Allied Development Corp Ltd.....	C N Tower (1/8/71—31/1/72).....	5,200	14,170
Allied Development Corp Ltd.....	C N Tower (1/2/72—31/3/72).....	18,165	16,773
Allied Development Corp Ltd.....	C N Tower (1/1/72—31/3/72).....	4,164	6,714
Andy's Construction Ltd.....	Postal Station "D".....	7,918	28,530
Avord Holdings Ltd.....	One Thornton Court (17/1/72—31/3/72).....	29,995	31,932
Avord Holdings Ltd.....	One Thornton Court (1/2/72—31/3/72).....	4,582	4,162
Baker Properties Ltd & Alta—West Construction Ltd.....	Baker Centre Building.....	14,500	69,600
Baker Properties Ltd & Alta—West Construction Ltd.....	Baker Centre Building.....	1,320	6,828
Baker Properties Ltd & Alta—West Construction Ltd.....	Baker Centre Building.....	1,655	12,169
Baker Properties Ltd & Alta—West Construction Ltd.....	Baker Centre Building.....	15,425	77,440
Baker Properties Ltd & Alta—West Construction Ltd.....	Baker Centre Building (1/5/71—31/3/72).....	3,302	17,323
Cambridge Developments Ltd.....	Cambridge Building (1/1/72—31/3/72).....	2,687	3,863
Canta Development Corp Ltd.....	Pyrch Building.....	1,995	8,479
Canta Development Corp Ltd.....	Pyrch Building (1/12/71—31/3/72).....	2,375	3,958
Centennial Investments & Edper—Alberta Ltd.....	Centennial Building (1/12/71—31/3/72).....	4,187	6,811
Centennial Investments & Edper—Alberta Ltd.....	Centennial Building (1/9/71—31/3/72).....	2,590	7,373
Centennial Investments & Edper—Alberta Ltd.....	Centennial Building.....	17,580	92,295
Centennial Investments & Edper—Alberta Ltd.....	Centennial Building.....	19,400	95,860
Centennial Investments & Edper—Alberta Ltd.....	Centennial Building.....	3,932	27,324
Chancery Hall Ltd.....	Chancery Hall.....	10,120	47,233
Chancery Hall Ltd.....	Chancery Hall.....	10,120	57,546
Chancery Hall Ltd.....	Chancery Hall (1/4/71—3/8/71).....	1,475	2,488
Chancery Hall Ltd.....	Chancery Hall (16/12/71—31/3/72).....	956	1,686
City of Edmonton.....	Edmonton Telephones Wire Centre (1/5/71—31/7/71).....	5,000	7,500
Edper (Edmonton) Ltd & Hashman (Edmonton) Constr Ltd.....	I B M Building.....	2,400	12,360
Financial Building (Edmonton) Ltd.....	Financial Building (6/5/71—31/3/72).....	5,543	26,327

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****RENTALS—Continued**

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Alberta—concluded</i>			
<i>Edmonton—concluded</i>			
H J M Investments Ltd.	Eski Bowl	6,508	29,286
H J M Investments Ltd.	Eski Bowl (12/10/71—31/3/72)	2,000	4,328
H J M Investments Ltd.	Postal Station "E"	6,113	23,756
Killarney Holdings Ltd.	Postal Station "M"	6,330	36,996
J R Lakusta	L C D No 8 (1/4/71—31/8/71)	1,800	2,625
Leeds Development Ltd.	Meadowlark Shopping Centre	4,360	24,480
L P Mann & Co Ltd.	Brock Building	6,726	24,888
Nelson Engineering & Contracting Ltd.	W M Nelson Building	2,400	9,600
Newspaper Service Bureau	Confederation Building	6,458	29,061
Oxford Leaseholds Ltd.	Postal Station "A"	4,848	32,661
United Management Ltd.	Postal Station "L"	8,340	23,836
Wentworth Building Ltd.	Wentworth Building	1,600	7,200
Wm A Wiese	Postal Station "F" (19/8/71—31/3/72)	6,500	20,094
<i>Fairview</i>			
R R Cunningham	Federal Building	3,420	14,295
<i>Fort McMurray</i>			
Chartered Investments Ltd.	Shopping Centre Complex	2,500	5,250
McMurray Professional Building Ltd.	McMurray Professional Building	1,475	8,655
<i>Grande Cache</i>			
Grande Cache Shoppers Park Ltd.	Shopping Centre	2,920	12,114
<i>Grande Prairie</i>			
Loveseth Ltd.	Loveseth Building	1,512	6,000
<i>High Level</i>			
L P Arsenault	Office Building	3,011	11,141
Kempton Park Holdings	Post Office	2,012	8,048
<i>High Prairie</i>			
Ian Holdings Ltd.	Kovnats Building	1,275	5,100
<i>Hinton</i>			
Athabasca Valley Development Corp Ltd.	Post Office	1,640	6,560
Protective Holdings Ltd.	Post Office	3,136	5,446
<i>Lethbridge</i>			
Metropolitan Stores	313 Main Street	3,744	16,155
Pahulje Land & Development	704—4 Avenue	1,180	5,472
<i>Ponoka</i>			
C W Healing & A N Cerveney	Post Office	3,600	7,380
<i>Sherwood Park</i>			
Campbelltown Shopping Centre Ltd.	Shopping Centre (1/4/71—30/4/71)	1,950	600
Fabco Leasing Ltd.	Post Office (23/4/71—29/2/72)	1,536	9,253
<i>Spirit River</i>			
Sertu Leaseholds Ltd.	Post Office	2,060	8,403
<i>St Paul</i>			
Joseph Yakimec	Yakimec Building	6,000	20,000
<i>Sundre</i>			
Sundre Professional Building	Post Office	1,314	5,599
<i>Tilley</i>			
J Juergensen	Post Office	1,054	5,532
<i>Valleyview</i>			
J & N Holdings Ltd.	Post Office	2,700	5,400
<i>Northwest Territories</i>			
<i>Fort Smith</i>			
Husky Rentals Ltd.	Husky Houses	22,000	49,200
Solar Construction Co Ltd.	Solar Houses	9,940	30,000
Solar Construction Co Ltd.	Post Office	5,759	15,600
<i>Hay River</i>			
Kee—Lok Holdings Ltd.	Kee—Lok Houses	21,000	40,200
Lenrice Engineering Ltd.	Apartment Building	8,640	33,193
<i>Inuvik</i>			
Arctic Construction Ltd.	Wagner Building	1,000	5,000
G B H Holdings Ltd.	36 Unit Apartment Building (15/1/72—31/3/72)	23,080	25,198
<i>Pine Point</i>			
Pine Point Shopping Centre Ltd.	Shopping Centre	4,195	13,634

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>Northwest Territories—concluded</i>			
<i>Yellowknife</i>			
Bromley & Son Ltd.....	Bromley Building.....	1,475	8,481
Bromley & Son Ltd.....	Bromley Building.....	984	5,658
Frenchy's Transport Ltd.....	Frenchy's Transport Building.....	2,017	10,533
Gallery Holdings Ltd.....	Gallery Holdings Building.....	2,322	17,415
Kee—Lok Holdings Ltd.....	Kee—Lok Rentals.....	10,384	19,440
Macara Agencies.....	Professional Building (1/5/71—31/3/72).....	8,620	47,410
Mackenzie—Humford.....	Matonabee Subdivision (1/10/71—31/3/72).....	107,800	105,777
Mike's Trucking & Moving Ltd.....	Storage (1/9/51—31/3/72).....	2,500	2,917
Solar Construction Co Ltd.....	Solar Rentals.....	9,072	17,400
Yellowknife Industrial Development Ltd.....	Storage.....	4,000	7,200
Yellowknife Industrial Development Ltd.....	Storage (1/10/71—31/3/72).....	5,000	4,500
Yellowknife Properties Ltd.....	Mackenzie Rentals.....	4,356	18,000
<i>British Columbia</i>			
<i>Abbotsford</i>			
David Froese.....	33827 South Fraser Way.....	3,505	14,149
<i>Burnaby</i>			
Harison Doig Phillip Poucher Verne Cinnamon.....	7893 Edmonds Street.....	3,100	11,083
Kingsway Holdings Ltd.....	4950 Kingsway.....	3,821	10,962
Lake City Industrial Corp Ltd.....	3103 Production Way Lake City Industrial Park..	29,870	22,044
<i>Cache Creek</i>			
R E Porter Ltd.....	Post Office.....	1,628	6,880
<i>Campbell River</i>			
Delta Properties Ltd.....	Tyee Plaza Commercial Centre.....	2,750	7,027
Strathcona Realty Ltd.....	Barton Building.....	2,400	7,200
<i>Castlegar</i>			
Oglow Holdings Ltd.....	605 Columbia.....	1,800	9,679
<i>Chilliwack</i>			
Canada Permanent Trust Co.....	Henderson Block.....	6,756	7,920
<i>Coquitlam</i>			
James R Ker & A W Ker.....	Ridgeway Avenue.....	6,200	15,600
<i>Delta</i>			
Cameo Holdings Ltd.....	11955—94 Avenue.....	1,270	5,100
<i>Fort St James</i>			
Carrier Developments Ltd.....	Post Office.....	1,553	7,484
<i>Fort St John</i>			
Knights Enterprises Ltd.....	Knight Building.....	1,115	5,400
<i>Houston</i>			
Allied Developments Ltd.....	Post Office.....	2,688	13,710
<i>Kamloops</i>			
R J Cooper & G W Carlsen.....	Postal Station "A".....	4,468	15,800
Suncrest Properties Ltd.....	235—1st Avenue.....	3,960	16,808
Suncrest Properties Ltd.....	235—1st Avenue.....	3,086	9,393
Venture Estates Ltd.....	Ventures Building.....	1,477	5,805
<i>Kelowna</i>			
Dr Don Lim.....	536 Bernard Avenue.....	4,410	7,887
Okanagan Valley T V Co Ltd.....	336 Leon Avenue.....	2,600	5,202
<i>Lake Cowichan</i>			
James L Peterson.....	Shore & Coronation Streets.....	2,158	6,120
<i>MacKenzie</i>			
MacKenzie Ventures Ltd.....	Alexander MacKenzie Shopp Centre.....	1,875	13,312
<i>New Westminster</i>			
Reliance Holdings Ltd.....	60—8th Street.....	12,000	37,800
Swannite Ltd.....	225—229 Columbia Street.....	2,711	6,778
<i>North Burnaby</i>			
James R Ker & Alan N Ker.....	Postal Station "R".....	9,030	39,600
<i>North Surrey</i>			
City Savings & Trust Co.....	Scott Town Plaza.....	2,200	7,500
<i>North Vancouver</i>			
Block Bros Contractors Ltd, Harold Freeman, David Freeman, David Silvers & Morley Koffman.....	1357 Welch Street.....	35,940	10,757
Bush Industries Ltd.....	1801 Welch Street.....	4,464	14,340

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures \$
<i>British Columbia—continued</i>			
<i>North Vancouver—concluded</i>			
Richard Roskell.....	497 Mountain Highway.....	3,270	14,064
<i>Parksville</i>			
Highbury Development Ltd.....	Memorial Avenue.....	3,040	15,990
<i>Prince George</i>			
R J Cooper Services Ltd.....	15th & Nicholson.....	13,300	46,475
Oxford Leaseholds Ltd.....	Royal Bank Building.....	13,478	72,983
<i>Prince Rupert</i>			
Kaizen Rental Ltd.....	800 Second Street.....	7,700	31,983
<i>Revelstoke</i>			
Rural Stores Ltd.....	McKenzie & 1st Avenue.....	3,093	10,200
<i>Richmond</i>			
Highbury Developments Ltd.....	Postal Station.....	9,234	37,571
<i>Sandspit</i>			
Sandspit Enterprises Ltd.....	Post Office.....	1,269	6,984
<i>Sea Island</i>			
Department of Transport.....	Vancouver International Airport.....	41,532	33,436
<i>Squamish</i>			
John Drenka.....	3280 Cleveland Avenue.....	2,920	11,534
<i>Summerland</i>			
J P Cooper & R J Cooper Services Ltd.....	Hastings Street & Jubilee Road.....	230	19,562
<i>Surrey</i>			
White Spot Ltd.....	13645—55—104th Avenue.....	2,830	7,000
<i>Terrace</i>			
L E Pruden Realty Ltd.....	4545 Lakelse Avenue.....	3,300	11,760
<i>Ucluelet</i>			
V J Madden & Co Ltd.....	Post Office.....	1,620	6,520
<i>Vancouver</i>			
Paul J Atchem & Joseph Atchem.....	3760—70 West 10th Avenue.....	7,916	33,642
Bank of Canada.....	Bank of Canada Building.....	2,891	16,149
B C T F Co-operative Assoc.....	1177 W Broadway.....	25,060	152,746
Bentall Properties Ltd.....	1 Bentall Centre—505 Burrard Street.....	1,642	9,304
Bentall Properties Ltd.....	1 Bentall Centre—505 Burrard Street.....	1,148	7,631
Bentall Properties Ltd.....	Bentall Centre.....	1,770	11,439
Bentall Properties Ltd.....	1 Bentall Centre.....	3,821	24,693
Braburn Estates Ltd.....	1350 S W Marine Drive.....	8,500	6,300
Canada Safeway Ltd.....	3366 Kingsway.....	6,035	11,540
Canadian Broadcasting Corp.....	Community Release Centre.....	1,959	7,376
Canadian Interurban Properties Ltd.....	Rayonier Building.....	3,671	21,122
Canadian Interurban Properties Ltd.....	Rayonier Building.....	3,455	22,458
Canadian Pacific Railway.....	Immigration Building.....	15,400	16,403
Central Mortgage & Housing Corporation.....	4824 Fraser Street.....	4,800	5,138
City of Vancouver.....	Cnr of Haro & Bute (Site).....	34,584	32,900
Columbia Pacific Ltd.....	Columbia Centre.....	1,907	13,029
Darbar Estates Ltd.....	2285 E Hastings.....	5,400	12,750
Eddy Match Co Ltd.....	Melville Building.....	3,728	10,254
Fairview Corp B C Ltd.....	Queen's Printer Bookshop.....	8,667	15,105
First Canadian Land Corp Ltd.....	Prescott Building.....	33,635	151,633
First Canadian Land Corp Ltd.....	Prescott Building.....	2,970	14,347
Granby Mining Co Ltd.....	Rayonier Building.....	6,530	5,645
Great West Life Assurance Co.....	1155 & 1161 W Georgia Street.....	8,002	48,404
Highbury Const Ltd.....	Centennial Building.....	36,785	201,207
Highbury Const Ltd.....	Centennial Building.....	11,275	55,514
Highbury Const Ltd.....	Centennial Building.....	22,742	85,014
James Ross Ker & Alan N Ker.....	2741 Skeena Street.....	13,000	32,160
Kisa Properties Ltd.....	1235 W Pender Street.....	3,300	5,830
Macaulay Nicholls Maitland Co Ltd.....	Postal Station 'E'.....	7,204	26,941
M E P C Western Properties.....	714/724 W Hastings Street.....	7,000	7,800
Simon J Mosovitch.....	1271 Howe Street.....	1,155	5,460
MacKenzie Management.....	Montreal Trust Building.....	24,168	138,064
MacMillan Bloedel Ltd.....	MacMillan Bloedel Building.....	5,207	34,967
C J Oliver, G A Rich, H S MacDonald.....	1745 West 4th Avenue.....	4,617	23,393
Pacific Palisades Ltd.....	Pacific Palisades Building.....	10,350	47,868

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Concluded

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1971-72 Expenditures
			\$
<i>British Columbia—concluded</i>			
<i>Vancouver—concluded</i>			
Mrs Patricia Parker.....	564 Howe Street.....	2,834	12,600
Phillips Estates Ltd.....	535 Thurlow Street.....	3,835	19,737
Royal General Insurance Co.....	Royal General Insurance Building.....	25,175	132,815
Royal General Insurance & Dom Ins Corp.....	1155 W Pender Street.....	1,100	7,998
Sherdale Estates Ltd.....	Sun Tower.....	4,150	13,605
Sherdale Estates Ltd.....	Sun Tower.....	2,400	8,055
Sherdale Estates Ltd.....	Sun Tower.....	1,700	5,526
Sherdale Estates Ltd.....	Sun Tower.....	3,750	14,291
Sherdale Estates Ltd.....	Sun Tower.....	2,200	7,458
Sherdale Estates Ltd.....	Sun Tower.....	15,462	49,039
Sherdale Estates Ltd.....	Sun Tower.....	2,373	8,205
Sun Life Assurance Co of Canada Ltd.....	1444 Alberni Street.....	29,916	187,117
Sun Life Assurance Co of Canada Ltd.....	1444 Alberni Street.....	2,300	10,781
Van Real Ltd.....	456 W Broadway.....	23,548	36,567
Vide Properties Ltd.....	1090 W Pender Street.....	59,212	166,210
W Y Wong, E D Wong, J Wong, W K Wong.....	295 East Hastings Street.....	1,937	5,250
<i>Victoria</i>			
B & W Management.....	Toronto Dominion Bank Building.....	7,414	40,656
Geneva Investments Ltd.....	Montreal Trust Building.....	2,487	12,808
Geneva Investments Ltd.....	Montreal Trust Building.....	19,216	96,480
Junction Shopping Centre Ltd.....	1627 Fort Street.....	6,500	26,321
Nick Kalyk.....	999 Fort Street.....	3,174	12,240
M E P C Canadian Properties Ltd.....	Int House, 880 Douglas Street.....	2,000	11,580
M E P C Canadian Properties Ltd.....	Int House, 880 Douglas Street.....	8,270	42,253
Alex Olson.....	478 Island Highway.....	4,800	8,400
Yennadon Holdings Ltd.....	Douglas Street & Saanich Road.....	6,494	26,049
<i>Yukon Territory</i>			
<i>Watson Lake</i>			
Yukon Terr Government.....	Yukon Territorial Building.....	1,376	9,931
<i>Outside Canada</i>			
<i>Chicago Ill U S A</i>			
Frank M Whiston & Co.....	Carbide & Carbon Building (1/4/71—31/8/71)....	2,000	6,206
Gottlieb, Beale & Co.....	Carbide & Carbon Building (1/9/71—31/3/72)....	2,000	4,356
<i>London, England</i>			
Crown Estates Office.....	Canada House.....	46,059	74,860
<i>New York N Y U S A</i>			
Rockefeller Centre Incorp.....	680—5th Avenue.....	3,046	28,038
<i>Paris France</i>			
La Caisse Autonome de Retraite des Chirurgiens Dentistes.....	15 rue de Berri.....	2,830	34,017
Societes Sipace.....	Pan Am Building.....	1,560	25,846
<i>San Francisco Cal U S A</i>			
Dillingham Corp of San Francisco.....	Wells Fargo Building.....	2,575	22,210
General—Total All Regions.....			54,126,517
Rentals, 1,560, each at a rate of less than \$5,000 per annum.....			2,670,628
Total Rentals—Space.....			56,797,145
Rental of Equipment.....			1,173,932
Total Rentals.....			57,971,077
The comparative figure for the fiscal year 1970-71 was \$45,341,779.			

PUBLIC WORKS—Concluded

Revenues arising from expenditures in Parliamentary Vote 10 amounted to \$6,079,486 and consisted of

PRIVILEGES, LICENCES AND PERMITS

Region	Lessee	Amount	Region	Lessee	Amount
<i>Capital Region</i>		\$	<i>Other Than At Ottawa—concluded</i>		\$
Arnprior Ont			Fort Churchill—concluded		
Building No 18.....	Boeing Aircraft.....	54,795	Building H—2.....	Hudson Bay Company.....	14,203
Ottawa Ont			Building H—2.....	Royal Bank of Canada.....	5,869
Billings Bridge Annex.....	S B I Management.....	7,320	Moose Jaw Sask		
Journal Building.....	Ottawa Public Library.....	15,000	Federal Building.....	Board of Education.....	5,280
Kildare House.....	Company of Young Canadians.....	33,621	Regina Sask		
Lord Elgin Hotel Site.....	Lord Elgin Company.....	5,001	Motherwell Building.....	Saskatchewan Nelson Basin Board.....	10,495
National Press Building..	Various News Agencies.....	62,382	Saskatoon Sask		
Royal Canadian Mint.....	Royal Canadian Mint.....	298,874	1027—8th Street East.....	Farm Credit Corporation	5,360
Sir John Carling Building	Farm Credit Corporation..	78,203	Calgary Alta		
31 Spadina Avenue.....	Society for Retarded Children.....	6,600	Public Building.....	Board of Grain Commissioners.....	5,877
Hull Que			Edmonton Alta		
National Printing Bureau	Royal Canadian Mint.....	75,072	Chancery Hall.....	Farm Credit Corporation	47,276
Touraine Que			Grande Prairie Alta		
Touraine Training Centre	Public Service Commission	22,091	Federal Building.....	Farm Credit Corporation	6,000
Rentals, 61, each at a rate of less than \$5,000 per annum.....		44,314	Wetaskiwin Alta		
		703,273	Federal Building.....	Farm Credit Corporation	5,661
<i>Other Than At Ottawa</i>			Fort Simpson N W T		
Arnold's Cove Nfld			Federal Building.....	Government of the North-west Territories.....	12,684
Trailers.....	C B C Project Staff.....	5,075	Fort Smith N W T		
Bay Roberts Nfld			Post Office.....	Government of the North-west Territories.....	5,285
Federal Building.....	Provincial Government.....	7,105	Hay River N W T		
Grand Bank Nfld			Federal Building.....	Government of the North-west Territories.....	18,050
Federal Building.....	Provincial Government.....	18,821	Inuvik N W T		
Harbour Breton Nfld			Federal Building.....	Government of the North-west Territories.....	38,500
Federal Building.....	Canadian National Railways.....	7,040	Fort Nelson B C		
St. Stephen N B			Married Quarters.....	Federal Government Employees.....	39,116
Customs & Immigration	District Supt of Schools, District 21, 22, 23.....	8,115	Vancouver B C		
Montreal Que			Federal Building, Block 56 Site.....	Georgia Homer Garage Ltd.....	5,950
Postal Depot, 740 Bel-Air.....	Dawson College.....	17,699	Vanderhoof B C		
Westmount Post Office			Federal Building.....	Province of British Columbia.....	10,016
1304 Greene Street.....	Bank of Montreal.....	11,000	Victoria B C		
Shawinigan Que			Belmont Building.....	Sydney Reynolds Ltd.....	9,360
Federal Building.....	L'Industrielle Ass Cie.....	5,502	Dawson Creek Y T		
Mississauga Ont			Federal Building.....	Canadian National Railway.....	21,078
1191 Cawthra Street.....	Crown Assets Disposal Corp.....	6,630	North West Hgwy System Y T		
Parry Sound Ont			Employee		
Federal Building (1/10/71—31/3/72).....	Georgian College of Applied Arts and Technology.....	2,829	Accommodation.....	D P W Employees.....	60,814
Toronto Ont			Whitehorse Y T		
60 Atlantic Avenue Dept of Veterans Affairs.....	Vetcraft Industries.....	20,000	Building 204.....	Government of Yukon Territory.....	70,918
3180 Dufferin Street (1/2/72—31/3/72).....	Dean—Myers Chev—Olds	2,000	Building R71.....	Government of Yukon Territory.....	36,876
3220 Dufferin Street.....	Leavens Bros.....	29,560	Federal Building.....	Government of Yukon Territory.....	91,704
3222 Dufferin Street (1/2/72—31/3/72).....	Muntz Centre.....	1,641	Married Quarters.....	Federal Government Employees.....	348,449
Thunder Bay Ont			Single Quarters (Building 203).....	Federal Government Employees.....	11,642
Post Office Bldg			Rentals, 1321, each at a rate of less than \$5,000 per annum.....		4,228,837
Station "F".....	Lake Shippers Clearance Asscn.....	8,051			5,376,213
Federal Building.....	Board of Grain Commissioners.....	40,338			6,079,486
Fort Churchill Man	Ont Dept of Public Works	17,878			
Building D—6.....	Government of the North-west Territories.....	51,629			

REGIONAL ECONOMIC EXPANSION

Grants to Regional Development Associations to promote regional development; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: projects and programs under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas and other federal-provincial programs.

Grants—

Extension Department, University of St François-Xavier, NS.....	\$ 4,000
University of Ottawa, Ottawa, Ont.....	6,000
	10,000

Contributions—

Agricultural and Rural Development Act
cost-shared program:

Newfoundland.....	127,243
Nova Scotia.....	564,350
New Brunswick.....	513,088
Quebec.....	2,710,116
Ontario.....	6,147,361
Manitoba.....	878,892
Saskatchewan.....	2,255,414
Alberta.....	396,063
British Columbia.....	925,425
	14,517,952

Canada Land Inventory.....	3,272,472
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Land surveying and mapping program:

Newfoundland.....	608,089
Prince Edward Island.....	267,662
Nova Scotia.....	705,079
New Brunswick.....	974,437
Unallocated.....	43,824
	2,599,091

NewStart companies in designated areas:

Prince Edward Island (to date \$2,972,624).....	177,885
Nova Scotia (to date \$3,675,394).....	502,194
New Brunswick (to date \$1,793,161).....	770,000
Manitoba (to date \$1,625,000).....	375,000
Saskatchewan (to date \$3,902,995).....	951,813
Alberta (to date \$6,381,609).....	656,722
	3,433,614

Programs and projects contribution to growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:

Water supply and for sewage system.....	183,738
Industrial park facilities.....	199,719
Research facilities.....	838,425
Miscellaneous.....	332,578
	1,554,460

Incentives for the development of industrial employment opportunities in designated areas and regions of Canada determined to require special measures to facilitate economic expansion and social adjustment:

Industrial Incentives.....	99,428,131
Federal-Provincial agreement on Special Areas:	
Newfoundland.....	12,509,513
Nova Scotia.....	4,693,360
New Brunswick.....	9,522,665
Quebec.....	38,352,810
Manitoba.....	1,185,242
Saskatchewan.....	454,200
Alberta.....	1,731,585
	68,449,375

Comprehensive rural area development programs:

Prince Edward Island.....	\$ 13,227,838
New Brunswick Mactaquac.....	2,127,428
Northeast New Brunswick.....	2,490,593
Quebec—Lower St. Lawrence, Gaspé and Îles-de-la-Madeleine.....	29,432,235
Manitoba—Interlake.....	5,182,312
	52,460,406

Special Highways Program.....	26,385,495
Gimli Recreation Complex.....	2,020,924
Development Projects on Indian Reserves.....	1,144,406
Newfoundland Resettlement.....	683,611
Resource and Geological Surveys.....	510,893
Miscellaneous.....	1,487,320

Total Vote 10.....	\$277,958,150
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SECRETARY OF STATE

POST SECONDARY EDUCATION PAYMENTS

Payments to the Provinces pursuant to Part II of the Federal—
Provincial Fiscal Arrangement Act, 1967 (10) \$450,458,956

Details of Payments by Provinces follows:

Province	Amount
Newfoundland.....	\$ 6,347,008
Prince Edward Island.....	1,381,858
Nova Scotia.....	15,955,811
New Brunswick.....	8,241,004
Quebec.....	149,732,018
Ontario.....	157,187,848
Manitoba.....	19,449,568
Saskatchewan.....	16,064,988
Alberta.....	61,403,953
British Columbia.....	14,694,900
	\$450,458,956

URBAN AFFAIRS AND HOUSING

CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954, c. 23, 1953-54, as amended (10) \$2,116,169

Section 23 of the Act authorizes the Corporation, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of one half of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes the Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made. Payments to date were \$128,900,858.

Total payments under the Act during the fiscal year to reimburse the Corporation for contributions made to municipalities were \$21,834,809 of which \$19,718,640 for the period April to December 1971 was charged to Vote 5. In addition an expenditure made in 1970-71 under the Act for the period January to March 1971 in the amount of \$2,543,188 was also charged to Vote 5 and credited to non-tax revenue—refunds of previous years expenditure. The balance of \$2,116,169 charged to the statutory item will be charged to an appropriation to be provided in 1972-73.

Details of payments by city, by province follow:

Authority	Agreement with	Estimated Contributions	Payments	To Date
P.C. 1967-1873 d/Oct. 5, 1967.....	Province of Newfoundland St. John's Blackhead Road (Metro Area).....	2,209,799	343,282	2,135,219
P.C. 1970-1606 d/Sept. 16, 1970.....	Province of Newfoundland Corner Brook (the City).....	1,702,800	477,750	477,750
P.C. 1965-1781 d/Oct. 4, 1965.....	Province of Newfoundland Corner Brook West.....	72,703	1,544	67,389
P.C. 1965-11/269 d/Feb 19, 1965 P.C. 1968-1447 d/Jul 24, 1968.....	Province of Newfoundland St. John's Mundy Pond Area.....	85,842	6,685	72,336
P.C. 1971-1554 d/Jul 27, 1971.....	Province of Newfoundland St. John's North West Area.....	1,698,853 5,769,997	182,753 1,012,014	182,753 2,935,447
P.C. 1967-82 d/Jan 19, 1967.....	Province of Nova Scotia City of Dartmouth.....	1,576,650	17,032	1,549,311
P.C. 1957-1728 d/Dec 26, 1957 P.C. 1961-784 d/Jun 1, 1961 P.C. 1967-1689 d/Sept 6, 1967 P.C. 1968-1814 d/Sept 24, 1968.....	Province of Nova Scotia City of Halifax Jacob Street.....	6,270,175	264,554	6,223,926
P.C. 1963-1182 d/Aug 14, 1963.....	Province of Nova Scotia City of Halifax Uniacke Square.....	2,490,000	117,838	1,796,607
P.C. 1968-1024 d/May 29, 1968.....	Province of Nova Scotia Glace Bay Central District.....	16,250 10,353,075	4,063 403,487	16,250 9,586,094
P.C. 1968-1331 d/Jul 17, 1968.....	Province of New Brunswick City of Saint John North End Area.....	11,072,519	1,019,872	6,442,282
P.C. 1968-1333 d/Jul 17, 1968 P.C. 1971-1165 d/June 15, 1971 P.C. 1971-2555 d/Nov 16, 1971.....	Province of Quebec Quebec Housing Corporation.....	56,186,085	8,035,727	18,331,690
P.C. 1970-461 d/Mar 17, 1971.....	Province of Ontario City of Cornwall.....	1,200,000	142,673	313,545
P.C. 1967-1656 d/Aug 30, 1967.....	Province of Ontario City of Hamilton Civic Square Area.....	12,641,000	2,274,315	10,877,826

URBAN AFFAIRS AND HOUSING—Continued

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

Authority	Agreement with	Estimated Contributions	Payments	To Date
P.C. 1964-1429 d/Sept 11, 1964.....	Province of Ontario City of Hamilton North End Project.....	4,707,000	338,531	2,816,757
P.C. 1970-1391 d/Aug 5, 1970.....	Province of Ontario City of Hamilton York Street Area.....	3,150,000	1,017,112	2,425,997
P.C. 1968-2105 d/Nov 19, 1968.....	Province of Ontario Town of Kenora.....	13,695	7,840	13,695
P.C. 1970-461 d/Mar 17, 1970.....	Province of Ontario City of Kitchener.....	1,189,805	1,747	3,006
P.C. 1969-2009 d/Oct 21, 1969.....	Province of Ontario City of London.....	1,897,417	1,590,529	1,854,379
P.C. 1968-1024 d/May 29, 1968.....	Province of Ontario City of Ottawa Lower Town East.....	15,444,325	1,554,919	6,835,206
P.C. 1969-1574 d/Aug 11, 1969.....	Province of Ontario City of Sault Ste Marie International Bridge Plaza.....	2,303,450	349,322	883,397
P.C. 1967-1341 d/Jul 12, 1967.....	Province of Ontario City of Sault Ste Marie Riverfront Area.....	723,295	22,493	285,527
P.C. 1968-373 d/Feb 29, 1968.....	Province of Ontario City of St Catharines.....	55,675	8,500	51,000
P.C. 1967-395 d/Mar 2, 1967.....	Province of Ontario City of Sudbury Borgia Area.....	9,430,099	581,754	8,331,622
P.C. 1968-1330 d/Jul 17, 1968.....	Province of Ontario City of Thunder Bay.....	2,699,861	750,560	1,965,004
P.C. 1964-437 d/Mar 26, 1964 P.C. 1966-837 d/May 13, 1966.....	Province of Ontario City of Toronto Alexandra Park Area.....	7,378,000	249,451	5,932,879
P.C. 1965-1448 d/Aug 11, 1965.....	Province of Ontario City of Toronto Don Mount Village.....	2,029,750	118,036	1,941,826
P.C. 1968-88 d/Jan 17, 1968.....	Province of Ontario City of Toronto Downtown Area.....	58,880	595	58,880
	Province of Ontario City of Toronto Trefann Court.....	36,301	36,301	36,301
P.C. 1959-47 d/Jan 14, 1959 P.C. 1966-4 d/Jan 5, 1966.....	Province of Ontario City of Windsor.....	2,703,759	4,141	2,363,400
P.C. 1969-1574 d/Aug 11, 1971.....	Province of Ontario City of Windsor Glengarry Park Area.....	64,500 67,726,818	63,587 9,112,406	913 46,991,160
P.C. 1961-1408 d/Sept 28, 1961 P.C. 1967-1991 d/Oct 19, 1967.....	Province of Manitoba City of Winnipeg Lord Selkirk Park Area.....	4,375,000	177,944	4,052,446

URBAN AFFAIRS AND HOUSING—Concluded**CENTRAL MORTGAGE AND HOUSING CORPORATION—Concluded**

Authority	Agreement with	Estimated Contributions	Payments	To Date
P.C. 1970-1502 d/Sept 9, 1970.....	Province of Manitoba City of Winnipeg Midland Railway Area No 2	2,000,000 6,375,000	265,948 443,892	265,948 4,318,394
P.C. 1966-709 d/Apr 21, 1966 P.C. 1970-1722 d/Oct 6, 1970.....	Province of Alberta City of Calgary Churchill Park Area.....	5,800,000	1,081,006	3,248,155
P.C. 1968-2105 d/Nov 19, 1968.....	Province of Alberta City of Medicine Hat.....	659,763 6,459,763	4,870 1,085,876	97,955 3,346,110
P.C. 1967-1873 d/Oct 5, 1967.....	Province of British Columbia Village of Alert Bay.....	101,375	21,810	72,506
P.C. 1966-940 d/May 26, 1966.....	Province of British Columbia Corporation District of Burnaby.....	421,040	7,077	431,848
P.C. 1969-1574 d/Aug 11, 1969.....	Province of British Columbia Municipality of Delta Town of Ladner.....	145,215	25,455	128,052
P.C. 1966-2462 d/Dec 29, 1966.....	Province of British Columbia Regional District of East Kootenay Village of Natal.....	1,046,105	74,006	871,947
P.C. 1969-1648 d/Aug 27, 1969.....	Province of British Columbia City of Port Coquitlam.....	143,873	17,066	81,612
P.C. 1969-1648 d/Aug 27, 1969.....	Province of British Columbia District of Surrey Cloverdale Area.....	334,225	122,203	225,727
P.C. 1967-1991 d/Oct 19, 1967.....	Province of British Columbia City of Vancouver Mount Pleasant Area.....	175,530	160	170,884
P.C. 1960-862 d/Jun 23, 1960.....	Province of British Columbia City of Vancouver False Creek Area.....	2,621,709	1,347	1,489,481
P.C. 1964-1001 d/July 9, 1964.....	Province of British Columbia City of Vancouver Project 2.....	3,000,000	95,476	2,656,565
P.C. 1964-1895 d/Dec 10, 1964 P.C. 1965-1963 d/Nov 1, 1965.....	Province of British Columbia City of Vancouver Urban Renewal Scheme 3.....	111,000	7,660	109,273
P.C. 1967-1656 d/Aug 30, 1967.....	Province of British Columbia City of Vancouver Second Narrows Bridge Area.....	238,350	108,198	208,770
P.C. 1971-1878 d/Sept 2, 1971.....	Province of British Columbia City of Victoria Inner Harbour.....	500,000	161,667	161,667
P.C. 1966-2152 d/Nov 17, 1966 P.C. 1966-2288 d/Dec 9, 1966.....	Province of British Columbia City of Victoria Rose Blanchard Area.....	1,093,882 9,932,304	79,410 726,535	1,037,445 7,645,777
Total.....		173,875,555	21,834,809	99,596,954

SECTION 34

1971-72 PUBLIC ACCOUNTS

Further Details of Standard Object of Expenditures

*(excluding Professional and Special Services,
Construction and Acquisition of Land,
Buildings and Equipment,
Machinery and Equipment)*

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FURTHER DETAILS OF STANDARD OBJECT OF EXPENDITURES

(excluding Professional and Special Services,
Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment)

Salaries, Wages and other Personnel Costs (1)

JUSTICE

The following statement shows Judges' salary rates in effect from March 1, 1968

	Annual salary rate
Chief Justice of Canada.....	\$50,000
Puisine Judges (Supreme Court).....	45,000
Chief Justices of Federal Court.....	42,000
Associate Chief Justices of Federal Court.....	42,000
Puisine Judges (Federal Court).....	38,000
Judges, Supreme Courts of Territories.....	38,000
Chief Judges, County and District Courts.....	30,000
Judges, County and District Courts.....	28,000

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM GENERAL EXPENDITURES INCLUDED:

CIVIL SALARIES AND WAGES

Salaries and wages \$228,636,341; overtime \$6,998,867; casual labour \$34,814,046.

OTHER PERSONNEL

Premium pay \$2,673,048; gratuities—retiring, leave and death \$3,904,749; allowances to civilian administrative staffs serving outside Canada \$139,028; isolation and special allowances—civilian employees \$347,535; unemployment insurance—employers share \$1,174,045.

PAY OF THE FORCES

Regular force and reserve force on class "C" reserve service \$707,579,297; reserve force personnel on class "A" reserve service with the reserves \$7,637,253; reserve force personnel on class "B" reserve service with the reserves \$5,375,153; reserve force personnel on class "A" or "B" reserve service in support of the regular force \$359,983; reserve officer university training plan personnel on class "A" or "B" reserve service \$220,199; cadet instructors list officers, civil instructors on class "A" reserve service \$2,423,260; cadet instructors list officers, civil instructors and reserve personnel on class "B" reserve service with cadets \$1,924,945; regular force personnel on terminal leave \$12,427,120; seconded regular force personnel \$2,042,612.

OTHER PERSONNEL

Allowances and other benefits—regular force personnel and reserve force personnel on class "A" reserve service with the reserves \$29,482,475; claims for education of dependents and tropical clothing allowance—regular force \$172,118; gratuities—short service commission \$360,066; training bonuses to cadets \$497,693; allowance when a ship is temporarily evacuated due to disruption of essential services—regular force personnel \$319,772; claims for separation allowance—regular force personnel \$384,664, unemployment insurance—employers share \$1,121,537.

GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian forces superannuation account \$73,789,251; government's contribution to the Canada pension plan and Quebec pension plan \$7,633,383; amortization of

deferred charges—Canadian forces superannuation account \$66,330,764 additional interest payments—Canadian forces superannuation account \$58,669,236 regular forces death benefit account \$522,289; government's contribution to the Canadian forces supplementary retirement benefit account \$3,432,889.

PAY AND ALLOWANCES

Rates as detailed in the following statement were in effect as at March 31, 1972, under authority of Treasury Board Minutes, for the Regular Force, T.B. 705946 of July 23, 1971, T.B. 708403 of November 4, 1971, T.B. 708406 of November 4, 1971, T.B. 707699 of October 28, 1971, T.B. 708895 of December 23, 1971, T.B. 708406 of November 4, 1971, and for the Reserve Force T.B. 708405 of November 4, 1971. The rates were effective January 1, 1972 for General Officers; January 1, 1971 for Legal Officers in the rank of Lieutenant-Colonel and above, Medical Officers in the rank of Brigadier-General and Major-General, Dental Officers in the rank of Brigadier-General; July 1, 1971 for other Legal, Medical and Dental Officers, and for all other officers and men were effective October 1, 1971. The rates of pay for the Reserve Force were effective July 1, 1971 for Medical, Dental and Legal Officers and October 1, 1971 for all other officers and men. The Chief of Defence Staff is paid a consolidated rate of pay within the range of \$37,500 to \$42,000 per annum effective January 1, 1971 under authority of Order in Council P.C./C.P. 1971-1606 of August 9, 1971.

Unless otherwise stated, the rates of pay quoted are monthly rates.

REGULAR FORCE AND RESERVE FORCE ON CLASS "C" RESERVE SERVICE

General Officers	Annual Range	
	Minimum	Maximum
Rank		
Lieutenant-General.....	\$ 28,000	\$ 35,000
Major-General.....	25,000	31,000
Brigadier-General.....	22,000	28,000

Medical Officers	Annual Range	
	Minimum	Maximum
Rank		
Major-General.....	\$ 28,000	\$ 32,500
Brigadier-General.....	27,000	30,000

Dental Officers	Annual Range	
	Minimum	Maximum
Rank		
Brigadier-General.....	\$ 24,500	\$ 29,000

Legal Officers	Annual Range	
	Minimum	Maximum
Rank		
Brigadier-General.....	\$ 27,000	\$ 30,000
Colonel.....	21,800	28,700
Lieutenant-Colonel.....	15,000	26,000
Major and Captain.....	9,000	17,800

Salaries, Wages and other Personnel Costs (1)—Continued**NATIONAL DEFENCE—Continued****SEPARATION EXPENSE**

Order in Council P.C. 1967-1894 of October 5, 1967, as amended by P.C. 1970-13/2 of January 14, 1970, as amended by P.C. 1971-18/1224 of June 15, 1971 authorized, effective June 3, 1971, payment of an allowance to a member of the Regular Force and of the Reserve Force on Class "C" Reserve Service who is posted to a unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the Chief of the Defence Staff, or are evacuated on authority of the Minister when emergency exists, or when rations and quarters are provided, the amounts are up to \$300. for an officer, or up to \$255. for a man where he cannot be provided with rations and quarters, or when either quarters or rations are provided the amount of Separation Expense shall be reduced to such amounts as the Minister may determine, or when rations and quarters are provided the amounts are (a) \$30. for an officer; (b) \$22.50 for a man above the rank of Corporal; and (c) \$15. for a man of the rank of Corporal and below.

CLOTHING UPKEEP ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 683545 of November 21, 1968, and T.B. 698687 of August 26, 1970, provides that an officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are \$8. a month for female members and \$7. a month for male members.

AIRCREW ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, T.B. 688035 of April 10, 1969, and T.B. 701071 of November 26, 1970, authorized payment of aircrew allowance to an officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service who is: (a) undergoing flying training to become a member of aircrew at the rate of \$75. a month; or (b) a pilot of or above the rank of Brigadier-General who was promoted to that rank on or before January 31, 1966, at the rate of \$100. a month; or (c) a navigator of or above the rank of Brigadier-General who was promoted to that rank on or before September 30, 1966, at the rate of \$100. a month. The payment of aircrew allowance is also authorized for an officer or man of the Reserve Force on service other than Class "C" Reserve Service who is: (a) undergoing flying training to become a member of aircrew at the rate of \$75. a month; or (b) a member of aircrew authorized to fly as a member of an aircraft crew and is on the strength of a designated flying unit and fills an appointment requiring active and continuous engagement in flying duties, at the rates prescribed for his rank shown in column "A" of the table hereunder or at the rates shown in column "B" if he maintains his flying proficiency, but does not fill an appointment requiring active and continuous engagement in flying duties.

Rank	Monthly Rates	
	Column "A"	Column "B"
2nd Lieutenant (and all ranks below)....	\$ 75	\$ 75
Lieutenant.....	100	90
Lieutenant (commissioned from the ranks).....	110	90
Captain.....	110	90
Major and above.....	125	90

An officer or man in receipt of pay as a pilot, navigator, flight engineer or observer is not entitled to aircrew allowance.

ISOLATION ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 692446 of January 29, 1970, and T.B. 699812 of October 16, 1970, authorized payment of an isolation allowance to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and ranges monthly from \$73.50 to \$440.50 for accompanied personnel and from \$44. to \$259. a month for unaccompanied personnel.

SEA DUTY ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968 and T.B. 701071 of November 26, 1970, provided that an officer or man posted to a ship, including a submarine, or to any comparable vessel of a force other than the Canadian Forces, is entitled to sea duty allowance at the rate prescribed for his rank shown in the table hereunder.

Rank	Monthly Rate
Captain and above.....	\$ 60
Lieutenant (commissioned from the ranks).....	60
Lieutenant, Second Lieutenant and Officer Cadet.....	30
Corporal to Chief Warrant Officer, inclusive.....	60
Private.....	30

PARACHUTIST ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, and T.B. 701071 of November 26, 1970, provided that an officer or man who is not entitled to air specialty allowance or aircrew allowance is, while undergoing training or filling a designated position requiring parachute jumping, entitled to parachutist allowance at the rate of \$60. a month. An officer or man in receipt of pay as a pilot, navigator, flight engineer or observer is not entitled to parachutist allowance.

DIVING ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, provided that an officer or man is entitled to diving allowance; (a) at the rate of \$150. per month if he is a clearance diving officer, clearance diver or diving instructor and is filling a designated position requiring diving duties; or (b) at the rate of \$75. a month if he is undergoing training to become a clearance diving officer or clearance diver; or (c) at the rate of \$30. a month if he is filling a designated position requiring the specialty of ship's diver or shallow water diver or is undergoing training to become a ship's diver or shallow water diver.

SUBMARINE ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, and T.B. 701071 of November 26, 1970, provided that an officer or man is entitled to submarine allowance at the rate prescribed in: (a) column (A) of the table hereunder if he is qualified for duty in and is serving in a submarine; or (b) column (B) of the table hereunder when he is (i) undergoing submarine training, or (ii) undergoing a training course of more than six months duration designated by, and under such circumstances as prescribed by, the Chief of the Defence Staff, if immediately, prior to commencing that training course he was receiving submarine allowance under (a) above, or (iii) filling an annotated position as designated in orders issued by the Chief of the Defence Staff; or (c) col-

Salaries, Wages and other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

umn (C) of the table hereunder, to a maximum of \$45. a month, if he is not entitled to the allowance prescribed in (a) or (b) above, for each day on which he performs duty in a submarine at sea.

Rank	Monthly Rates		Daily Rate
	Column "A"	Column "B"	Column "C"
Lieutenant and above.....	\$ 180	\$ 120	\$ 3
Second Lieutenant and Officer Cadet.....			3
Corporal to Chief Warrant Officer, inclusive.....	120	80	3
Private.....	90	60	3

AIR SPECIALTY ALLOWANCE

T.B. 701071 of November 26, 1970 provided that a man of the Regular Force or of the Reserve Force on Class "C" Reserve Service, other than one receiving the pay of a flight engineer or observer or one entitled to parachutist allowance or aircrew allowance, is entitled to air specialty allowance at the rate of:

- a) \$60. a month if he is qualified and employed as,
 - (i) a helicopter reconnaissance observer, or
 - (ii) a loadmaster filling a position on the establishment of a unit the role of which includes air drops of men or materiel; and
- b. \$45. a month if he is;
 - (i) training for employment as a helicopter reconnaissance observer
 - (ii) qualified as and employed as a loadmaster other than as in (a) (ii), or
 - (iii) training for or employed as a flight attendant, flight steward or technical crewman.

CASUAL AIR DUTY ALLOWANCE

T.B. 701071 of November 26, 1970 provided that an officer or man who is not entitled to aircrew allowance or air specialty allowance, is entitled to casual air duty allowance of \$3. for each day during any part of which he performs duty in an airborne aircraft other than as a parachutist or passenger. Maximum amount payable per month is \$45. An officer or man in receipt of pay as a pilot, navigator, flight engineer or observer is not entitled to casual air duty allowance.

EXCEPTIONAL HAZARD ALLOWANCE

T.B. 673196 of September 28, 1967 as amended by T.B. 707697 of November 25, 1971, provides a payment of \$50. per incident to an officer or man who, having been ordered to do so, carries out normal disposal procedures on a known or suspected improvised explosive device, or carries out normal disposal procedures on any other extremely hazardous explosives.

FOREIGN DUTY ALLOWANCE

Treasury Board Minute 692488 dated April 16, 1970, authorized the payment, effective April 1, 1970, of this allowance to members of the Canadian Forces serving outside Canada who are not entitled to Overseas Allowance or Foreign Service Allowance. The monthly rate of Foreign Duty Allowance is \$50. plus an amount ranging between \$33.33 and \$83.33 dependent upon the Foreign Duty Category allocated by the Minister of National Defence.

OVERSEAS ALLOWANCES

P.C. 1962-829, June 12, 1962, effective May 1, 1962, authorized payments or allowances to members of the Canadian Forces posted to a unit of the Canadian Infantry Brigade or 1 Air Division as follows: living-in allowance—this is payable to members who are provided with public quarters and is based on the cost of living at the place of duty, rank of the members and marital status; living-out increment—an amount, approved by the Treasury Board on the basis of cost surveys, by which the accommodation cost for the rank category exceeds the average loss in allowances which would be incurred on occupying married quarters; living conditions differential—payable as compensation for extremely low standard of accommodation in certain specified localities; children's allowance—to compensate for family allowance.

ALLOWANCES UNDER FOREIGN SERVICE ALLOWANCE REGULATIONS

P.C. 1962-13/650, May 2, 1962, effective May 1, 1962, authorized payment of the following allowances to members of the Armed Forces posted for duty to a country outside Canada, foreign service allowance—based on the cost of living at the place of duty, the rank of serving member, marital status and the number of children residing with him; rent allowance—reimbursement of rent paid in excess of the member's basic share to a maximum determined by his rank; education allowance—reimbursement of actual expenses for the education of dependent children under 19 years of age, to the maxima prescribed in the regulations, where adequate free educational facilities are not available; and educational travelling allowance—to permit the child, if attending school at a location other than the member's place of duty, to visit his parents or vice versa once each year.

NATIONAL DEFENCE—Continued

[illegible]

Salaries, Wages and other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

Rank	Pay Level	Incentive Pay Category	Pay Field			Flight Engineers and Observers
			A	B	C	
Chief Warrant Officer.....	8	Basic	974	992	1044	1119
	8	1	989	1007	1059	1134
	8	2	1004	1022	1074	1149
	8	3	1019	1037	1089	1164
	8	4	1034	1052	1104	1179
Master Warrant Officer.....	7	Basic	861	893	954	1029
	7	1	873	905	966	1041
	7	2	885	917	978	1053
	7	3	897	929	990	1065
	7	4	909	941	1002	1077
Warrant Officer.....	6B	Basic	775	814	891	966
	6B	1	785	824	901	976
	6B	2	795	834	911	986
	6B	3	805	844	921	996
	6B	4	815	854	931	1006
Sergeant.....	6A	Basic	696	740	821	896
	6A	1	706	750	831	906
	6A	2	716	760	841	916
	6A	3	726	770	851	926
	6A	4	736	780	861	936
Master Corporal.....	5B	Basic	632	647	715	790
	5B	1	641	659	730	805
	5B	2	650	671	745	820
	5B	3	659	683	760	835
	5B	4	668	695	775	850
Corporal.....	5A	Basic	607	622	690	765
	5A	1	616	634	705	780
	5A	2	625	646	720	795
	5A	3	634	658	735	810
	5A	4	643	670	750	825
Private.....	4	Basic	450	480	500	
	4	1	490	520	550	
	4	2	530	560	600	
Private.....	3	Basic	370	380	390	
	3	1	390	400	410	
Private.....	2	Basic	295	295	295	
Private.....	1	Basic	270	270	270	

Salaries, Wages and other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Concluded

RESERVE FORCE ON CLASS "A" AND "B"
RESERVE SERVICE

Rates of pay indicated are daily rates

Rank	Speciality	Class "A" Reserve Service	Class "B" Reserve Service
Lieutenant-General.....		\$70.00	\$81.80
Major-General.....		62.60	73.20
Brigadier-General.....	Regular	56.60	66.20
	Legal	63.00	74.60
Colonel.....	Regular	45.60	53.30
	Medical	57.10	66.80
	Dental	49.00	57.30
Lieutenant-Colonel.....	Legal	52.70	61.60
	Regular	37.10	43.30
	Medical	51.90	60.60
	Dental	46.20	54.00
Major.....	Legal	40.90	47.60
	Regular	31.30	36.50
	Medical	44.80	52.40
	Dental	38.20	44.70
Captain.....	Legal	30.70	35.80
	Regular	22.10	25.80
	Medical	34.40	40.20
Lieutenant (Commissioned from Ranks).....	Dental	31.60	36.90
	Legal	21.10	24.80
Lieutenant.....		21.00	24.50
Lieutenant.....		16.00	18.70
2nd Lieutenant.....		10.30	12.00

Rank	Level	Class "A" Reserve Service	Class "B" Reserve Service
Chief Warrant Officer.....	G	20.70	26.60
Master Warrant Officer....	F	18.30	23.70
Warrant Officer.....	E(2)	16.40	21.10
Sergeant.....	E(1)	14.40	18.60
Corporal.....	D(2)	12.40	16.00
Corporal.....	D(1)	9.40	12.00
Private.....	C	8.30	10.70
Private.....	B	6.80	8.80
Private.....	A	6.20	8.00

PARLIAMENT

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO
MINISTERS

Name	Parliamentary Secretary to:	Amount
Bechard A.....	Minister of Justice April 1, 1971 to March 31, 1972.....	4,000
Blouin G.....	Minister of Public Works October 1, 1971 to March 31, 1972.....	2,000
Buchanan J J....	Minister of Indian Affairs and Northern Development April 1, 1971 to February 2, 1972.....	
	Minister of Finance February 3, 1972 to March 31, 1972.....	4,000
Caccia C L.....	Minister of Manpower and Immigration April 1, 1971 to September 30, 1971.....	2,000
Clermont G.....	President of the Treasury Board October 1, 1971 to March 31, 1972.....	2,000
Cobbe G R.....	Postmaster General October 1, 1971 to March 31, 1972.....	2,000
Comtois J R.....	Minister of Communications October 1, 1971 to February 2, 1972....	
	Minister of National Defence February 3, 1972 to March 31, 1972.....	2,000
Corbin E G.....	Minister of Fisheries and Forestry April 1, 1971 to September 30, 1971.....	
	Minister of the Environment October 1, 1971 to March 31, 1972.....	4,000
Cullen J.....	Minister of National Defence October 1, 1971 to February 2, 1972.....	
	Minister of Energy, Mines and Resources February 3, 1972 to March 31, 1972.....	2,000
Danson B J.....	Prime Minister April 1, 1971 to March 31, 1972.....	4,000
Duquet G.....	Minister of Transport April 1, 1971 to March 31, 1972.....	4,000
Faulkner J H....	Secretary of State April 1, 1971 to March 31, 1972.....	4,000
Francis L.....	Minister of Veterans Affairs October 1, 1971 to March 31, 1972.....	2,000
Gillespie Hon A	President of the Treasury Board April 1, 1971 to August 11, 1971.....	1,451
Hogarth D A....	Solicitor General October 1, 1971 to March 31, 1972.....	2,000
Howard B.....	Minister of Industry, Trade and Com- merce April 1, 1971 to March 31, 1972.....	4,000

Salaries, Wages and other Personnel Costs (1) *Concluded*PARLIAMENT—*Concluded*

Name	Parliamentary Secretary to:	Amount
Isabelle G.....	Minister of National Health and Welfare April 1, 1971 to September 30, 1971..... Secretary of State for External Affairs October 1, 1971 to March 31, 1972.....	4,000
Jerome J A.....	President of Privy Council April 1, 1971 to March 31, 1972.....	4,000
Lessard M.....	Minister of Agriculture April 1, 1971 to March 31, 1972.....	4,000
Mahoney Hon P M.....	Minister of Finance April 1, 1971 to January 27, 1972.....	3,290
O'Connell Hon M P.....	Minister of Regional Economic Expansion April 1, 1971 to August 11, 1971.....	1,452
Otto S.....	Minister of Supply and Services October 1, 1971 to March 31, 1972.....	2,000
Ouellet A.....	Secretary of State for External Affairs April 1, 1971 to September 30, 1971..... Minister of National Health and Welfare October 1, 1971 to March 31, 1972.....	4,000
Perrault R.....	Minister of Labour April 1, 1971 to February 2, 1972..... Minister of Manpower and Immigration February 3, 1972 to March 31, 1972.....	4,000
Prud'homme M	Minister of Manpower and Immigration October 1, 1971 to February 2, 1972..... Secretary of State February 3, 1972 to March 31, 1972.....	2,000
Roberts J.....	Minister of Regional Economic Expansion October 1, 1971 to March 31, 1972.....	2,000
St. Pierre P.....	Secretary of State for External Affairs October 1, 1971 to March 31, 1972.....	2,000
Sulatycky A B..	Minister of Energy, Mines and Resources October 1, 1971 to February 2, 1972..... Minister of Indian Affairs and Northern Development February 3, 1972 to March 31, 1972.....	2,000
Tolmie D R.....	Minister of Consumer and Corporate Af- fairs October 1, 1971 to March 31, 1972.....	2,000
Watson I.....	Minister of National Revenue February 3, 1972 to March 31, 1972.....	644
Weatherhead D	Minister of State for Urban Affairs October 1, 1971 to March 31, 1972.....	2,000
		<hr/> \$84,837

PRIVY COUNCIL

SALARIES OF MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE. PAYMENTS WERE MADE TO: Hon R K Andras 1 April to 30 June 1971, \$1,854; Hon J P Côté 1 April to 11 June 1971, \$1,458; Hon P M Mahoney 28 January to 31 March 1972, \$1,331.

ALLOWANCES TO FORMER PRIME MINISTERS. PAYMENTS WERE MADE TO: Rt Hon L B Pearson \$16,667, Rt Hon L St Laurent \$16,667.

SOLICITOR GENERAL

Royal Canadian Mounted Police

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c. 54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1972: 1 commissioner, 2 deputy commissioners, 13 assistant commissioners, 27 chief superintendents, 48 superintendents, 119 inspectors, 79 sub-inspectors, 1 corps sergeant-major, 19 staff sergeants-major, 11 sergeants-major, 525 staff-sergeants, 990 sergeants, 2197 corporals, 6176 constables, 414 special constables and 865 civilian members.

The annual rates of pay for commissioned officers, under the rank of deputy commissioner, as at March 31, 1972, under authority of T.B. 702685, February 11, 1971 were as follows: assistant commissioner \$25,750, chief superintendent \$22,500, superintendent \$18,750 to \$20,250, inspector \$15,990 to \$17,250, sub-inspector \$15,360.

The annual rates of pay for other ranks as at March 31, 1972, were as follows: corps sergeant-major \$14,065, staff sergeant-major and sergeant-major \$14,005, staff-sergeant \$13,404 to \$13,885, sergeant \$12,388 to \$12,980, corporal \$11,430 to \$11,727, constable 1st class 1st year \$8,500, 2nd year \$8,950, 3rd year \$9,250, 4th year \$9,950, 5th year \$10,600, constable 2nd class \$7,750, constable 3rd class \$7,000.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act. Rates of pay range from \$5,166 to \$25,462.

T.B. 659591, October 13, 1966 authorized payment to each non-commissioned officer and constable upon completion of 20 years service, a service pay of \$5 per month for each 5 year period of service.

Expenditures consisted of: plain clothes allowance at the rate of \$21 per month \$589,043, clothing allowance on appointment to commissioned rank \$19,350, kit upkeep allowance at the rate of \$6 per month \$465,273, foreign service allowance \$277,196, language allowance \$4,008, home leave allowance \$2,683, representation allowance \$1,955, isolated posts allowance \$644,427 and miscellaneous allowances \$77,948.

Transportation and Communications (2)

EXTERNAL AFFAIRS

CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Expenditures by Conference and Meetings

Canada—Mexico Ministerial Meeting.....	11,893
Canada—Japan Ministerial Meeting.....	39,629
Education Ministers of Francophone.....	10,940
General Agreement on Tariffs and Trade.....	1,890
Institut de Droit d'expression française.....	10,454
International Atomic Energy Agency.....	1,880
International Civil Aviation Organization.....	4,577
North Atlantic Treaty Organization Ministerial Meetings	14,628
Organization for Economic Co-operation and Develop-	
ment Meetings.....	4,024
United Nations Development Program.....	2,375
United Nations Economic and Social Council.....	7,021
United Nations Educational, Scientific and Cultural	
Organization.....	8,102
United Nations General Assembly.....	129,880
United Nations Trade and Development.....	12,863
Miscellaneous Conferences and Meetings.....	86,573
	<u>\$346,729</u>

Following is a list of the travel expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere.

	Travelling Expenses
Canada—Mexico Ministerial Meeting.....	3,839
External Affairs	
Bow M N	
Buckley-Jones D	
Parent G	
Rae S F	
Canada—Japan Ministerial Meeting.....	20,368
Members of the House of Commons	
Sharp Hon M	
External Affairs	
Andrew A J	
Bull R A	
Church J	
Corbet A	
Coté J M	
Drolet C	
Dugal J	
Gorham R V	
Grummett S	
Harrington J M	
Lishshynski P R	
Longmuir D G	
McCord J	
Moeser H	
Moran H O	
Park A	
Proctor W H	
Ritchie A E	
Sabourin P	
Secretary of State	

Travelling
Expenses

Kawasaki R	
Non-Government	
Furuya K	
Yun Chong Pan	
Education Ministers of Francophone.....	9,944
Canadian International Development Agency	
Gaudefroy H	
External Affairs	
Amyot L	
De Goumois M	
Mitchell R H G	
Zicat L	
Non-Government	
Berubé L	
Berubé N	
Davies G M	
Doucet A	
Gaborieau A	
Green Hon J G	
Kipp B J	
Lepage J M	
Martin N	
Mercier M	
Romppe F	
St Pierre G	
Tardif J	
General Agreement on Tariffs and Trade.....	1,868
External Affairs	
Bull R A	
McKinney J R	
Morden J R	
Institut de Droit D'Expression Francaise.....	10,454
Justice	
Coté G	
Garon A	
Non-Government	
Alarie J	
Beaudoin G	
Desjardins A	
Morel A	
International Atomic Energy Agency.....	1,536
External Affairs	
Hepner E M	
International Civil Aviation Organization.....	3,856
Canadian Representative ICAO	
Joubert P	
Canadian Transportation Commission	
Burbridge K J	
External Affairs	
Alary H	
Bissonnette P A	
Caskey J	
Clark L S	
Lee E G	
Loggie M	
Warren G L	
Justice	
Sorokan P	
Transport	
MacNutt A	

Transportation and Communications (2)—Continued**EXTERNAL AFFAIRS—Continued**

	Travelling Expenses		Travelling Expenses
North Atlantic Treaty Organization.....	12,259	United Nations Educational, Scientific and Cultural Organization.....	7,651
Members of the House of Commons		External Affairs	
Sharp Hon M		Blackburn R G	
External Affairs		Consumer and Corporate Affairs	
Black E P		Grandy J F	
Brunning J A		Keyes A A	
Cameron R P		Simons F W	
Campbell R		Secretary of State	
Dugal J		Desrochers Y	
Francis J R		Kattan N	
Fraser D R T		Non-Government	
Frewin J		Dreux R	
Gordon J S		Filteau G	
Gorham R		Fortin J N	
Haggan R		Frigon A	
Halstead J G		Gauvin L	
Long J		Holowach A	
McLeod P M		Leblanc N	
Mann D V		Patenaude Z L	
Marshall C J		Porter J H	
Melanson E		Sharp R	
Montpetit J		United Nations General Assembly.....	120,558
Morden J R		Members of the Senate	
Murphy J P		Aird Hon J B	
Robinson J		Desruisseaux Hon P	
Schioler J P		Haig Hon J C	
Shenstone M		Members of the House of Commons	
Walker P F		Beaudoin L	
Walsh E J		Bell T M	
Wynerowski W M		Brewin A	
Organization for Economic Co-Operation and Development—Ministerial Meetings.....	3,670	Burton J	
Members of the House of Commons		Corriveau L	
Sharp Hon M		Dupras M	
External Affairs		Forrestall J M	
Cameron R P		Foster M	
Dugal J		Francis L	
Dupuy M		Groos D	
Haggan R		Guay R	
Morden J R		Horner J H	
United Nations Development Program.....	2,064	Hymmen K R	
Canadian International Development Agency		Kaplan R P	
Hodder H J		Lajoie C	
Long H B		L'Heureux Y	
External Affairs		MacInnis G	
Parent Y R		MacKay E M	
Finance		MacQuarrie H	
Mercer D M		McNulty J	
Industry, Trade & Commerce		Moore H A	
Berlet R L		Osler E B	
United Nations Economic and Social Council.....	6,703	Rondeau G	
External Affairs		Rose M	
Northgrave B		St Pierre P	
Spencer C O		Schumacher S	
Non-Government		Sharp Hon M	
Berry T M		Smerchanski M	
Dufour B		Smith W	
Keough G		Whicher R	
Sherlock J C		Canadian International Development Agency	
		Gerin-Lajoie P	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
External Affairs		Wang E B	
Andrew A J		Warren G	
Baker B		Finance	
Barnett B		Mercer B A	
Beaulne Y		National Defence	
Beesley J A		Newlands W J	
Bellemare M		Secretary of State	
Brousseau D		Gauvin D	
Berlet R J L		Romeskie B	
Brown J C G		Non-Government	
Bruce G F		Lapointe R	
Carlson J		MacDonald R St J	
Church J		United Nations Trade and Development.....	11,425
Clark R W		External Affairs	
Conchie R D		Bergbusch E J	
Corbeil J		McKay M S	
Cornish M		Miscellaneous Conferences and Meetings.....	78,474
De Salaberry L		Agriculture	
D'Havernas D M		Agriculture	
Dumas A		Poirier R P	
Edelstein V M		Canada-Italy Air negotiations	
Forza C		Canadian Transport Commission	
Gaudreau J		Azzie R	
Gendron A M H		External Affairs	
Gorham R V		Langley J C	
Goski V		Szlazak A	
Grey S		Wilson D B	
Haggan R		Statistics Canada	
Hahn P L K		Coleman G C	
Hammond T V		Transport	
Hearn G L		Baker A	
Hebert E		Yang R T Y	
Henderson M J R		Canada-Tunisia Joint Talks	
Howard R		Members of the House of Commons	
Ignatieff G		Ouellet A	
Irwin R		External Affairs	
Jay R H		Perron M	
Jenkins W A		Colombo Plan	
Klis P		External Affairs	
Legault L H J		Vincent A G	
Lisk G E		Economic Commission for Africa and the Far East	
MacLelland D J		External Affairs	
MacPherson M A		Northgrave B	
McNeely B		Education Committee	
Maki M L		Non-Government	
Matheson A J		Hrabi J S	
Miller D M		Mercier M	
Nesbitt P		Richer M	
Picard J P		Waldrum G H	
Pick A J		Environment Committee	
Rankin B		External Affairs	
Richard R		Heinbecker P E	
Riddell N		Francophone Higher Education	
Saint-Martin R		Non-Government	
Seguin M		Garneau J	
Taylor J H		Industrial Development Organization	
Sharpe J H		Member of the House of Commons	
Spencer C O		Ouellet A	
Snider D		External Affairs	
		Beattie W F S	

Transportation and Communications (2)—Continued**EXTERNAL AFFAIRS—Concluded**

	Travelling Expenses		Travelling Expenses
Berlis N F H		Communications	
Burnett W J		Dalfen C	
Decary R		Walker B A	
Thibault J E		Energy, Mines and Resources	
Von Nostitz M		Gregory A F	
Intelsat		Pan American Institute of Geography and History	
Communications		External Affairs	
Brisson J		Blanchette A E	
Gotlieb A E		Peaceful Uses of Atomic Energy	
Marchand J R		Members of the House of Commons	
Verdun C		Sharp Hon M	
External Affairs		External Affairs	
Mawhinney B		Decary R	
Reynolds R E		Haggan R	
Non-Government		Science Committee	
Bowie D F		External Affairs	
Doran-Veevers D		Heinbecker P E	
Nixon F G		Seabed Resources	
Waterhouse G M		Members of the House of Commons	
Inter-Governmental Maritime Consultative Organization		Borrie R J	
Energy, Mines and Resources		External Affairs	
Yungblut G R		Beesley J A	
Environment		United Nations Commission for Social Development	
Belanger R		Edelstein V M	
Yuen K B		External Affairs	
External Affairs		Lee E G	
Beesley J A		Wang E	
Legault L H J		Warren G	
Taylor A D		Utilization of Highly Qualified Personnel	
Internal Strife and the International Community		Non-Government	
External Affairs		McGuigan Hon J Lorne	
Malone T P		Nason H M	
International Bank for Reconstruction and Development		Youth and Sports	
Canadian International Development Agency		Members of the House of Commons	
Chambers J F		Ouellet A	
External Affairs		External Affairs	
Drake E G		Roquet C	
Skrabec E A		Secretary of State	
International Red Cross		Lapointe A	
Lee E G		Non-Government	
Law of the Sea		Allard J	
External Affairs		Demers G	
Beesley J A		Houde G	
Legault L H J		L'Allier Hon J P	
Taylor A D		Larratt-Smith M	
Narcotics Control		Poirier B	
Solicitor General			
Coté E A			
External Affairs			
Smith R C			
Justice			
Christie D H			
National Health and Welfare			
Chapman R A			
National Revenue—Customs & Excise			
Senecal A			
Royal Canadian Mounted Police			
Carriere J R R			
Willes E W			
Outer Space			

INDUSTRY, TRADE AND COMMERCE**Statistics Canada**

EXPENDITURES INCLUDED: Travel of public servants \$1,623,024, removal \$83,127, travel non-public servants \$9,098, freight and express \$329,208, postage \$655,920, telephones, telegrams and telex \$778,109.

Transportation and Communications (2)—Continued**MANPOWER AND IMMIGRATION****Unemployment Insurance Commission**

Travel of public servants \$1,890,885, conference travel \$50,794, removal expense \$876,397, freight \$336,077, bulk postage \$911,674, telephone service \$530,294, long distance telephone tolls \$512,197, telex service \$221,951, non-public servants \$4,053.

NATIONAL DEFENCE**ADMINISTRATION PROGRAM**

EXPENDITURES INCLUDED: Administrative travel of Regular Force personnel \$50,111; transfer/relocation of civilian personnel \$23,275; civilian administrative duty travel \$226,794; long distance tolls \$42,665; telegrams, cables, message and rental charges \$3,819; rental of telephones and telephone exchange facilities \$63,434; postage, including meter postage and rental of post office boxes \$65,000; miscellaneous \$15.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents—outside Canada \$2,060,254, to and from 4 Canadian Mechanized Brigade Group and 1 Air Division \$4,066,724; in Canada \$18,935,519; travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada \$3,904,682; travelling expenses in respect to training \$2,964,683; administrative travel and transportation expenses of regular force personnel \$9,700,318; transportation expenses on leave—service personnel \$501,585; travelling and transportation expenses of reserves, cadets, civilian instructors and regular force personnel in support of reserves \$3,869,743; travelling expenses of service personnel performing recruiting duties and of recruits and applicants \$367,210; reimbursement of rent or lease liability \$207,303; commuting allowances of civilian personnel \$178,578; costs relating to movement of civilian employees and dependents and administrative duty travel \$1,987,530; costs relating to the movement of civilian school teachers to and from 4 Canadian Mechanized Brigade Group and 1 Air Division \$214,474; costs relating to release of service personnel \$4,112,994; service personnel posted to fixed tours in Canada and attached postings of personnel authorized by commands \$3,179,957; rail and inland water movements \$3,645,610; ocean movement and related expenses \$863,671; air movement and related expenses \$616,770; road movement and related expenses \$1,492,945; local cartage expenses \$269,777; postage including meter postage and rental of post office boxes \$717,798; long distance tolls \$1,868,112; telegrams, cables and telex messages \$136,928; rental of telephones, telegraph and teleprinter circuits including Canadian switched network \$24,199,862; rental of telephones and telephone exchange and telegraph facilities \$4,639,390; installation and service connection charges only \$208,218.

DEFENCE SERVICES PROGRAM**TRAVELLING EXPENSES**

Order in Council P.C. 1967-1894, 5 October 1967, as amended by Order in Council P.C. 1969-10/2358, 17 December 1969, as amended by Order in Council P.C. 1972-3/347 29 February 1972, effective 1 March 1972, authorized payment of an allowance at the daily rate of \$11.00 in Canada, \$13.00 outside Canada, to an officer or man for each full calendar day of duty travel as reimbursement for meals and personal expenses including gratuities, laundry, dry cleaning, other personal supplies and services, local telephone calls and depreciation of luggage, and also, where lodgings are not provided,

the payment of actual expenses for lodgings, for an officer at a rate not to exceed \$14.00 per day in Canada and \$17.00 outside Canada and for a man at a rate not to exceed \$11.00 per day in Canada and \$14.00 outside Canada.

When an officer or man is required to remain on duty travel in one location for a period in excess of sixty days, he shall be paid the daily amount of \$7.50 in Canada or \$8.50 outside Canada for meals and personal expenses, and where lodgings are not provided the daily rate payable is, officers \$7.00, men \$5.00, but if it is not possible to arrange semi-permanent accommodation and meals beforehand, a commanding officer may, in respect of the first seven days authorize payment of a greater daily rate not exceeding the maximum amount applicable for accommodation and meals, however, members shall obtain suitable semi-permanent accommodation and meals as soon as possible after arrival.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Administrative travel \$48,784; travel and transportation expenses of non-government employees \$115,613; shipping to emergency facilities \$4,477; long distance tolls \$1,349; rental of telephones and telephone exchange facilities \$30,593; postage including meter postage \$9,831; miscellaneous \$3,142.

PRIVY COUNCIL**Science Council of Canada**

Dr O M Solandt, Chairman, received travelling expenses of \$8,653, Dr R Gaudry, Vice Chairman, \$2,634.

Information (3)**INDUSTRY, TRADE AND COMMERCE****TOURISM PROGRAM**

EXPENDITURES INCLUDED: Cost of printing publications—Accommodation Guide \$20,872; Adventure Tours \$292,161; Atlantic Tour Folders \$13,430; Big Holidayland (13 Languages) \$44,554; Big Holidayland U.S. \$16,250; Big Picture Series (13) \$10,391; Border Crossing Folders \$3,765; Campgrounds Book \$3,900; Central Tour Folders \$12,879; Events—Fall & Winter \$10,523; Events—Spring & Summer \$34,054; Ferries/Bridges/-Cruises \$8,328; Fisherman's Paradise (French, German, Italian) \$8,715; Fisherman's Paradise (English) \$14,505; Havens from Hay Fever \$2,600; Highway Map of Canada \$126,521; Know Canada Better \$1,584; Mackenzie Route Book \$5,219; Mid West Tour Folders \$19,853; National Park Folders \$5,982; Natural Wonders \$6,840; Overseas Events \$4,225; Portfolios printed \$4,740; Posters 3 different \$4,387; Shell Folders \$22,327; Ski Canada Book \$13,647; So You're Going to Canada (13 Languages) \$31,850; So You're Going to Canada U.S. \$127,828; Something Different \$30,181; Tours Folders (4) \$4,592; Western Tour Folders \$13,216; Winter Posters \$1,849; Yukon Adventure \$10,505.

EXPENDITURES INCLUDED: Agency advertising \$757,036, exhibits and displays \$15,795, publications \$1,016,949, printed advertising \$8,206, clipping service \$2,809, postage meter dies \$2,750, miscellaneous \$579.

MANPOWER AND IMMIGRATION**Unemployment Insurance Commission**

INFORMATION SERVICES INCLUDED: publications \$292,633, radio and television advertising \$458,026, miscellaneous displays \$26,447, printed advertising \$252,865.

Information (3)—Continued

NATIONAL DEFENCE—Continued

ADMINISTRATION PROGRAM

EXPENDITURES INCLUDED: Ordinary demands through local Canadian Government duplicating pools \$11,166; service journals, lists, reviews and directories \$164,040; miscellaneous printing requirements \$12,390.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Agency advertising—recruiting activities \$645,024; provision of recruiters aids—printed and other visual materials \$25,495; participation in service exhibitions and displays and non-recruiting advertising \$434,058; departmental publications \$4,763,274.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Advertising—films and slides \$32,036; miscellaneous printing requirements \$34,286; emergency measures organization digest \$30,228; photographic service \$1,485; emergency measures organization displays \$6,060, miscellaneous \$677.

NATIONAL REVENUE

Taxation

EXPENDITURES INCLUDED: Advertising in respect of tax reform and income tax returns generally (contracts): Inter-Canada Advertising Agency Ltd \$450,000, expenditure \$297,430; 1970-71 Inter-Canada Advertising Agency Ltd \$355,307, expenditure \$96,782, to date \$351,533 (final), Ronalds-Reynolds & Company Ltd \$500,000, expenditure \$475,942 (final).

Rentals (5)

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission

RENTALS INCLUDED: Rental of office equipment \$233,844, Rental of computer equipment \$862,441.

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Rental of buildings \$427,210, rental of motor vehicles \$4,277, rental of computers \$1,634,478, rental of office machinery and equipment \$532,027, rental of furniture and fixtures \$2,861.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Rental of land without buildings \$888,005; rental of living quarters \$5,282,441; rental of buildings \$398,599; rental of computers \$2,071,410; rental of office equipment \$336,240; rental of machinery and equipment \$297,730; hire and rental of motor vehicles \$853,795; rental of works \$53,297; rental of equipment not otherwise provided for \$93,375.

Purchased Repair and Upkeep (6)

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Repair and upkeep of buildings and works—projects performed by contract \$17,945,187; mainten-

ance services performed by contract \$6,616,944; janitorial services by contract \$955,191; repair of barracks, ship, school, chapel, hospital, etc.—furniture and furnishings \$414,307; repair of married quarters furniture and furnishings \$64,243; repair of office furnishings and equipment \$483,712; repair of test equipment \$1,578,344; repair of training equipment \$158,152; repair of life saving, safety, and airdrop equipment \$80,702; repair of electronic, electrical and communications equipment \$5,262,483; repair of armaments \$586,310; repair of instruments \$12,553,204; repair, overhaul and modification of ships, auxiliary vessels and small boats \$4,846,710; repair of mechanical and electro-mechanical equipment \$648,248; repair, overhaul and modifications of airframes \$11,412,450; repair, overhaul and modification of aero engines \$12,955,282; repair of airframe spares and accessories \$16,003,529; repair of aero engine spares and accessories \$5,507,188; aircraft storage and civilian maintenance \$541,937; repair, overhaul and modification by contract of mobile equipment—land \$2,067,238; repair of miscellaneous equipment \$8,129,030.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Repair and upkeep of emergency government facilities \$268; repair of office equipment \$1,742; repair and maintenance of radiation defence equipment \$56,292; repair and upkeep of buildings and works \$896; miscellaneous \$1,608.

EXPENDITURES INCLUDED: Repairs to conveying equipment \$1,079, repairs to furniture and fixtures \$3,218, repairs to computer \$15,658, repairs to motor vehicles \$2,537, repairs to office equipment \$58,792.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission

PURCHASED REPAIR AND UPKEEP INCLUDED: office equipment repairs \$68,121, furniture and fixture repairs \$2,518.

UTILITIES, MATERIALS AND SUPPLIES INCLUDED: office stationery, material and supplies \$2,408,624.

Utilities, Materials and Supplies (7)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Office machinery \$21,429, library books and reference material \$68,959, publications for crop correspondents \$47,626, punch cards and tapes for provinces \$11,324, office supplies \$1,054,226, printing of forms \$1,153,432, miscellaneous supplies \$2,772.

NATIONAL DEFENCE

ADMINISTRATION PROGRAM

EXPENDITURES INCLUDED: Office machine attachments and accessories \$1,836; books and publications \$12,803; newspapers, periodicals and magazines \$18,342; office stationery and supplies \$24,091; photographic, drafting, and cartographic supplies \$913, miscellaneous \$3,016.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Public utility services \$20,656,710; food purchases in Canada \$15,417,186; messing cash allowance \$822,535; food purchases outside Canada \$1,622,037; rum \$160,241; purchase of construction materials \$10,503,526, solid fuel for

NATIONAL DEFENCE—Concluded

heating, cooking, and power generating units \$3,217,096; paints, oils, chemicals, insecticides, disinfectants and cleaning materials \$4,047,112; industrial gases \$831,479; liquid and gaseous fuel for heating, cooking and power generating units \$10,550,576; gasoline for mechanical equipment \$2,013,060; lubricants and aviation fuels \$22,631,984; fuel oil and lubricants for ships \$5,173,607; metals and general hardware \$3,205,526; working, protective and loan issue clothing \$4,913,835; uniform clothing, kit and accessories including tailoring contracts, alterations and repair \$14,790,265; flying and flight deck clothing \$502,616; special clothing and personal equipment \$1,058,919; mess and galley utensils, cutlery and glassware \$746,359; consumable dental supplies \$304,916; consumable medical supplies \$2,476,472; medical and dental equipment \$568,543, printed forms \$937,114; books and publications \$394,739; newspapers, periodicals and magazines \$241,845; school supplies, textbooks for dependents schools and service schools and colleges \$1,331,716; technical publications and engineering orders—commercial and foreign government sources \$1,333,562; office stationery and supplies \$4,090,327; photographic, drafting and cartographic supplies \$1,437,131; packaging, preservation, storage and dunnaging materials \$2,727,481; camp stores \$1,369,844; miscellaneous expendable or consumable items not specifically covered elsewhere \$10,142,338; mechanical and electro-mechanical repair parts for ships \$3,851,675; spare parts, accessories and modification for armoured fighting vehicles including amphibious types \$480,396; airframes \$5,571,169; aircraft engines \$3,916,851; spare airframe accessories \$3,805,225; spare aircraft instruments \$372,343; spare aircraft engine accessories \$529,258; cooperative logistic arrangements USAF \$2,330,956; spare parts, accessories, attachments and modifications for mobile land equipment \$6,047,914; weapons and fire control \$813,110; common electrical and electronic spare parts \$9,148,927; spare parts and accessories for—electronic, communications and electrical equipment \$3,299,222; machine tools, workshop and general garage equipment \$1,240,256; life saving, safety, diving and airdrop equipment \$839,574; aircraft servicing equipment \$288,470; electrical generators, lighting plants \$345,750; photographic equipment \$315,821; field engineering equipment \$24,231; minesweeping and harbour equipment \$16,134; specialized airdrome equipment \$153,314; navigational equipment \$337,829; special training equipment \$304,921; miscellaneous technical equipment not specifically covered by other projects \$2,514,971; supply support arrangements—US Army \$1,596,560; married quarters furniture and furnishings \$1,060,988; miscellaneous materials and supplies \$46,907.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Office machine attachments and accessories \$7,536; newspapers, periodicals, magazines \$2,086; office stationery and supplies \$16,273; miscellaneous expendable or consumable items not specifically covered elsewhere including petty cash purchases \$46,076; office furnishings and furniture \$3,025; miscellaneous materials and supplies \$4,445.

Grants, Contributions and other Transfer Payments (10)**ENERGY, MINES AND RESOURCES****Atomic Energy Control Board**

GRANTS TO UNIVERSITIES IN RESPECT OF ATOMIC ENERGY RESEARCH WERE: University of Alberta \$341,600, University of British Columbia \$9,370,950, Laval University \$340,600, University of Manitoba \$406,350, McGill University \$246,650, McMaster University \$222,600, University of Ottawa \$77,250, Queens University \$161,650, University of Saskatchewan \$503,550, University of Toronto \$48,800.

Grants, Contributions and other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE

Capital subsidies for the construction of commercial and fishing vessels in accordance with regulations of the Governor in Council

Shipbuilders	Shipowners	Expenditures 1971-72	Expenditures to date
Allied Shipbuilders Ltd Vancouver B C.....	Crown Zellerbach Co.....		484,899
Allied Shipbuilders Ltd Vancouver B C.....	North Western Dredging Co Ltd.....	54,781	54,781
Allied Shipbuilders Ltd Vancouver B C.....	Celtran Equipment Ltd.....	67,428	67,428(f)
Allied Shipbuilders Ltd Vancouver B C.....	Industrial Acceptance Corp.....		108,839
Aluminum Co of Canada Montreal Que.....	Aluminum Co of Canada.....		92,495
Alberni Engineering & Shipyard Ltd Port Alberni B C.....	Cooper Barging Service.....		25,988
Alberta Equipment Centre Ltd (6 Agreements) Edmonton Alta.....	Kaps Transport Ltd.....	548,771	548,771
BC Marine Shipbuilders Ltd Vancouver B C.....	Swiftsure Towing Co Ltd.....		75,059
BC Marine Shipbuilders Ltd Vancouver B C.....	Ocean Cement Co.....		76,412
Bel Air Shipyards Ltd Vancouver B C.....	Roynat Leasing Ltd.....		63,225
Bel Air Shipyards Ltd Vancouver B C.....	Nordic Offshore Services Ltd.....	308,312	308,312
Bel Air Shipyards Ltd Vancouver B C.....	Federal Commerce & Navigation Co Ltd.....	192,695	192,695
Benson Brother Shipbuilding Co 1970 Ltd Vancouver B C.....	R Karliner & Assoc Ltd.....	185,809	371,618(f)
Benson Brothers Shipbuilding Co (1960) Ltd Vancouver B C.....	Longline Fishing Ltd.....	85,568	85,568
Canadian Shipbuilding & Engineering Ltd Collingwood Ont.....	Canada Steamship Lines.....	12,760	12,760
Canadian Shipbuilding & Engineering Ltd Collingwood Ont.....	Algoma Central Railroad.....	358,020	358,020
Canadian Vickers Ltd Montreal Que.....	Canadian Vickers Ltd.....	47,250	47,250(f)
Davie Shipbuilding Ltd (2 Agreements) Levis Que.....	Province of Quebec.....	802,755	1,009,600
Davie Shipbuilding Ltd Levis Que.....	Petrolia Oilwell Drilling Ltd.....	14,926	723,775
Ferguson Industries Ltd Pictou N S.....	Pecheries Acadiennes.....	49,551	247,754
Ferguson Industries Ltd Pictou N S.....	Gauvin & Noel Co.....	49,551	247,754(f)
Ferguson Industries Ltd Pictou N S.....	John Penny & Son Ltd.....	296,828	371,035(f)
Ferguson Industries Ltd Pictou N S.....	Vonndel II—Fisheries Ltd.....	66,481	332,404(f)
Ferguson Industries Ltd Pictou N S.....	National Sea Products Ltd.....	288,232	288,232
Findlay Forest Industries Ltd Vancouver B C.....	Findlay Forest Industries Ltd.....		57,278
Hawker Industries (DOSCO) Ltd Halifax N S.....	Southeastern Commonwealth Drilling Ltd.....		2,993,908
Hawker Industries Ltd (2 Agreements) Halifax N S.....	Southeastern Commonwealth Drilling Ltd.....	967,369	4,380,217
Hawker Industries Ltd (Halifax Shipyard Division) Halifax N S.....	National Sea Products Ltd.....	286,132	286,132
Hike Metal Products Ltd Wheatly Ont.....	Dominic Aello.....		32,063
Jubilant Shipping Ltd (2 Agreements) Richmond B C.....	Jubilant Shipping.....	4,386	77,585
Le Chantier Naval Ltd Middle Caraquet NB.....	Belle Bay Products Ltd.....	98,665	98,665(f)
Le Chantier Naval Ltd Middle Caraquet NB.....	National Sea Products Ltd.....	98,665	98,665(f)
Les Entreprises Maritimes (1966) Inc Montreal Que.....	Pechers Unis de Quebec.....	85,797	85,797
Marine Industries Ltd Sorel Que.....	Branch Lines Ltd.....	1,020,460	1,020,460
Marine Industries Ltd (2 Agreements) Sorel Que.....	Canapro Ltd.....	427,105	854,210
North Western Dredging Co Ltd Vancouver B C.....	North Western Dredging Co Ltd.....	65,713	65,713
Port Weller Dry Docks St Catharines Ont.....	Brunett Steamship Co.....	1,810,724	1,810,724
Prince Edward Island Industrial Corp Charlottetown PEI.....	Prince Edward Island Lending Authority.....	328,160	328,160
The Prince Edward Island Lending Authority Charlottetown PEI.....	Aluminum Co of Canada.....	36,536	36,536
Riverton Boat Works Ltd Riverton Man.....	Lake Winnipeg Freight Co.....		25,705
Riverton Boat Works Ltd Riverton Man.....	Freshwater Marketing Corp.....	27,262	58,827
Riverton Boat Works Ltd Riverton Man.....	Arctic Cruise Lines Ltd.....	58,994	58,994
St John Dry Dock Co Ltd St John N B.....	Canadian and Pacific Railroad.....		1,816,333
St John Dry Dock Co Ltd St John N B.....	Swim Bros Fisheries Ltd.....	324,800	406,000(f)
St John Shipbuilding & Dry Docks Co Ltd St John N B.....	JD Irving Ltd.....	631,619	631,619
Sew Vac Sales & Service Ltd Winnipeg Man.....	Sew Vac Sales & Service Ltd.....		9,143
Star Shipyards Ltd New Westminster B C.....	Harvie Forrest Industries.....	87,399	87,399
Star Shipyards (Mercer's) Ltd New Westminster B C.....	Straits Tug Ltd.....	89,181	182,821
AF Theriault & Son Ltd Metegan N S.....	Province of Nova Scotia.....	34,030	68,060(f)
AF Theriault & Son Ltd Metegan N S.....	Comeau's Sea Foods Ltd.....	113,050	113,050(f)
United Barge Builders Ltd Vancouver B C.....	Wilkinson M.....	57,935	57,935(f)
Vancouver Shipyards Co Ltd Vancouver B C.....	Southeastern Commonwealth Drilling Ltd.....		146,993
Vancouver Shipyards Co Ltd Vancouver B C.....	North Arm Transportation Ltd.....	46,452	46,452
Vancouver Shipyards Co Ltd Vancouver B C.....	Straits Tug Ltd.....	24,948	124,740
Vito Steel Barge & Boat Construction Delta B C.....	Chemainus Towing Co.....	81,666	81,666
Yarrow's Ltd Victoria B C.....	Geo W O'Brien.....		36,987
Total.....		\$10,236,766	

(f) indicates final payment

Grants, Contributions and other Transfer Payments (10)—Continued**Industry, Trade and Commerce—Continued**

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	\$	\$
Contractors:	90,539,866	
Abitibi Paper Co Ltd Toronto Ont.....		4,945
Aeco Metals Ltd Brantford Ont.....		11,658
Alberta Chemicals Ltd Edmonton Alta.....		37,003
Alcan MLW DFS Montreal Que.....		436,540
Alcan & Procor Ltd Oakville Ont.....		53,441
Allied Chemicals Ltd Toronto Ont.....		66,628
Allis-Chalmers (Canada) Ltd Lachine Que.....		62,736
Arcan Eastern Ltd Hamilton Ont.....		2,180
Arctic Systems Ltd Calgary Alta.....		226,773
Atlantic Forest Products Ltd Toronto Ont.....		156
Atlantic Films Ltd Montreal Que.....		84,287
Atlantic Sugar Refineries Co Ltd Montreal Que.....		10,781
Atlas Steel Co Welland Ont.....		80,959
Automatic Electronics Systems Montreal Que.....		159,506
Baker TALC Ltd Montreal Que.....		1,964
J J Barker & Co Ltd Cowansville Que.....		34,380
Bata Shoe Co of Canada Ltd Batawa Ont.....		39,794
Bata Shoe Financial Corp Batawa Ont.....		48,253
Bedard-Girard Ltd Montreal Que.....		17,190
Bell Aerospace Textron Canada Div Grand Bend Ont.....		1,179,996
Big Indian Drilling Co Ltd Calgary Alta.....		14,630
B&K Machinery Malton Ont.....		66,317
Blue Mountain Pottery Div Collingwood Ont.....		30,509
The Bobtex Corp Ltd Montreal Que.....		187,451
Bombardier Ltd Valcourt (Shefford) Que.....		309,016
British Columbia Packers Ltd Vancouver B C.....		6,947
BC Marine Shipbuilders Ltd Vancouver B C.....		6,862
Brunswick of Canada Cooksville Ont.....		3,837
Butler Metal Products Co Ltd Preston Ont.....		119,155
Cameron-McIndoo Ltd Don Mills Ont.....		2,564
Canada Malting Co Ltd Toronto Ont.....		18,437
Canada Packers Ltd Montreal Que.....		154,106
Canadair Ltd Montreal Que.....		43,500
Canadian Admiral Corporation Ltd Port Credit Ont.....		7,382
Canadian Cane Equipment Ltd Edmonton Alta.....		108,316
Canadian Car (Pacific) Vancouver B C.....		34,560
Canadian Cooperative Implement Co Winnipeg Man.....		8,397
Canadian General Electric Co Ltd Toronto Ont.....		15,831
Canadian Fram Ltd Chatham Ont.....		162,097
Canadian Industries Ltd Montreal Que.....		109,637
Canadian Ingersoll-Rand Co Ltd Sherbrooke Que.....		64,242
Canadian International Paper Co Montreal Que.....		120,779
Canadian Lady Canadelle Inc Montreal Que.....		7,844
Canadian Magnesite Mines Toronto Ont.....		377,166
Canadian Marconi Co Montreal Que.....		245,461
Canadian Porcelain Ltd Hamilton Ont.....		26,835
Canadian Structural Clay Association Willowdale Ont.....		13,030
Canadian Vickers Ltd Montreal Que.....		17,383
Canadian Westinghouse Co Ltd Hamilton Ont.....		870,625
Canbro Division International Bronze Valleyfield Que.....		38,648
Canron Ltd Lachine Que.....		9,269
Can-Tex Drilling & Exploration Ltd Calgary Alta.....		135,061
Carey Canadian Mines Ltd East Broughton Station Que.....		28,987
Caristrap Corp Laval Que.....		45,208
Carleton Products Consultants Ltd Arnprior Ont.....		40,700
Cecco Machinery MFG Co Concord Ont.....		24,700

Grants, Contributions and other Transfer Payments (10)—Continued

Industry, Trade and Commerce—Continued

	Estimates	Expenditures
Contractors—Continued	\$	\$
Cegelec Industries Inc La Prairie Que.....		79,157
Central Dynamics Pointe Claire Que.....		210,101
Champlain Power Products Ltd Toronto Ont.....		15,187
Chemical Projects Ltd Rexdale Ont.....		1,767
Chubb Mosler & Taylor Safes Brampton Ont.....		12,334
Cleanair Combustion Systems Vancouver B C.....		35,980
Collins Radio of Canada Toronto Ont.....		142,266
Co-Matic Inc Quebec Que.....		56,427
Cominco Co Ltd Sheridan Park Ont.....		419,958
Cominco-Sherritt Gordon Mines Trail B C.....		224,120
Consolidated Bathurst Ltd Portage du Fort Que.....		81,657
Consolidated Computer Don Mills Ont.....		640,322
Consolidated Dynamics Buttonville Ont.....		22,221
Control Data Canada Ltd Willowdale Ont.....		5,393,398
Conuclear Ltd Winnipeg Man.....		55,835
Convex Ltd Pickering Ont.....		42,813
Controlled Environments Ltd Winnipeg Man.....		23,356
Crescent Cheese Co St Laurent Que.....		40,517
De Laval Co Ltd Montreal Que.....		12,750
DMR Associates Montreal Que.....		75,664
Domco Industries Ltd Montreal Que.....		84,624
Dominion Engineering Works Ltd Montreal Que.....		396,672
Dominion Foundries & Steel Hamilton Ont.....		301,881
Dominion Road Machinery Co Ltd Goderich Ont.....		55,554
Domtar Construction Materials Ltd Toronto Ont.....		63,697
Dorset Industrial Chateauguay Que.....		19,435
Dungarvon Co Ltd Ottawa Ont.....		3,782
Dupont Canada Ltd Kingston Ont.....		82,540
Durham Industries Montreal Que.....		55,653
Dustbane Enterprises Ltd Ottawa Ont.....		31,302
Dux Machinery Corp Montreal Que.....		46,885
Dynmark Ltd Don Mills Ont.....		22,715
Eagle Machine Co London Ont.....		223,521
Eclipse Fuel Engineering Co Canada Ltd Don Mills Ont.....		24,772
Eldorado Nuclear Ltd Toronto Ont.....		67,181
Electric Power Equipment Vancouver B C.....		2,268
Electronic Associates Canada Ltd Downsview Ont.....		149,948
Electrovert Manufacturing Co Ltd Montreal Que.....		1,118
Ernst Leitz (Canada) Ltd Midland Ont.....		11,176
ESE Ltd Rexdale Ont.....		103,726
Ferranti-Packard Electric Ltd Montreal Que.....		15,850
Ferrocon Industries Int Ltd Vancouver B C.....		105,237
Fiberglas Canada Ltd Toronto Ont.....		94,670
RB Filters Ltd Toronto Ont.....		20,708
Fischer Gauge Works Ltd Peterborough Ont.....		19,063
Fletcher Henschel Thermal Industries Oshawa Ont.....		98,840
Flextrac Nodwell Ltd Calgary Alta.....		77,246
Foamcoil Corp Ltd Pickering Ont.....		127,095
Foremost International Industries Calgary Alta.....		76,085
Foremost Tracked Vehicles Ltd Calgary Alta.....		7,816
Fram Canada Ltd Stratford Ont.....		19,514
French Electric Ltd Scarborough Ont.....		36,493
Gabriel of Canada Toronto Ont.....		83,193
Garrett Mfg Ltd Rexdale Ont.....		7,770
Gaymor Trailors Ltd Montreal Que.....		15,061
G&B Automated Equipment Ltd Downsview Ont.....		109,567
General Bakeries Ltd Don Mills Ont.....		40,275
General Concrete Ltd Hamilton Ont.....		94,185
General Iron Works Co Ltd St Leonard Que.....		11,262
General Propulsion Systems Ltd Vancouver B C.....		49,348

Grants, Contributions and other Transfer Payments (10)—Continued

Industry, Trade and Commerce—Continued

	Estimates	Expenditures
Contractors—Continued	\$	\$
General Time of Canada Ltd Peterborough Ont.....		30,676
Gen-Tec (1969) Inc Ste Foy Que.....		140,737
Glenayre Electronics Ltd Vancouver B C.....		21,446
Glolok Co Ltd Montreal Que.....		72,153
Globe Mills Ltd Meaford Ont.....		52,039
Guildfords Ltd Dartmouth N S.....		11,637
Guildline Instruments Ltd Smith Falls Ont.....		18,806
Harco Electronics Ltd Winnipeg Man.....		21,298
Hayes-Dana Ltd Thorold Ont.....		61,975
Hawker-Siddeley Canada Ltd Fort William Ont.....		36,311
Herzig Somerville Ltd Toronto Ont.....		37,046
Holmes Insulation Ltd Sarnia Ont.....		72,946
Hobrough Ltd Vancouver B C.....		8,307
Hovey & Associates Ltd Ottawa, Ont.....		52,695
Hunter (70) Ltd Toronto Ont.....		12,990
Husky Mfg & Tool Works Ltd Bolton Ont.....		84,504
Independent Products of Canada Montreal Que.....		45,258
Ingersoll Casket Co Ingersoll Ont.....		22,269
International Industries Ltd Burnaby B C.....		19,169
International Hydrodynamics Vancouver B C.....		43,541
International Portable Pipe Mills Ltd Calgary Alta.....		205,468
International Systcoms Ltd Montreal Que.....		30,956
Irvin Air Chute Ltd Fort Erie Ont.....		184,299
ITL Industries Ltd Windsor Ont.....		33,375
ITT Canada Ltd Guelph Ont.....		61,721
Kendon Mfg Ltd Winnipeg Man.....		15,152
Kelk Geo Ltd Don Mills Ont.....		28,280
Kelsey-Hayes Canada Ltd Windsor Ont.....		14,226
Kitchens of Sara Lee (Can) Ltd Bramalea Ont.....		8,196
Koehring-Waterous Ltd Brantford Ont.....		97,821
Kruger Pulp & Paper Montreal Que.....		440,838
Laboratoires Franca Inc Montreal, Que.....		886
Lange Canada Inc St Jerome Que.....		26,712
Leigh Instruments Ltd Carleton Place Ont.....		215,348
Lenkhurst Electric Co of Canada Burnaby B C.....		438,083
Les Industries Tanguay Ltee St Prime Que.....		58,842
Litton Systems (Canada) Ltd Rexdale Ont.....		148,804
Lockheed Offshore Petroleum Services New Westminster B C.....		1,433,619
Lumonick Research Ltd Ottawa Ont.....		79,190
OM Machine Works Prince George B C.....		39,916
MacMillan Bloedel Ltd Vancouver B C.....		245,707
MacNaughton Brooke Ltd Weston Ont.....		21,467
Magadyne Industries Ltd Edmonton Alta.....		131,389
Magna Electronics Scarborough Ont.....		19,859
Merck Sharp & Dohme of Canada Ltd Pointe Claire Que.....		34,552
Metaltech Inspection Ltd Montreal Que.....		2,741
Mimik Ltd Galt Ont.....		47,541
The Miner Co Granby Que.....		7,657
Montreal Locomotive Works Ltd Montreal Que.....		63
Motor Coach Industries Ltd Winnipeg Man.....		127,197
Multiscreen Corp Galt Ont.....		11,364
Municipal Spraying & Contracting Ltd Bedford N S.....		23,887
National Cash Register Waterloo Ont.....		35,268
Newmarket Tool & Machine Ltd Weston Ont.....		34,466
Niagara Wire Weaving Co Ltd Niagara Falls Ont.....		267,511
Noranda Metal Industries Ltd Montreal Que.....		71,504
Noranda Mines Ltd Noranda Que.....		123,749
Nordic Biochemicals Ltd Montreal Que.....		4,470
Nordic Steel Products Ltd Port Credit Ont.....		23,229
Northern Electric Co Ltd Montreal Que.....		1,421,793

Grants, Contributions and other Transfer Payments (10)—Continued

Industry, Trade and Commerce—Continued

	Estimates	Expenditures
	\$	\$
Contractors—Continued		
Northern Pigment Co Ltd Toronto Ont.....		114,116
Northern Radio Mfg Co Ltd Ottawa Ont.....		58,739
Norton Research Corp Chippawa Ont.....		52,978
Ocean Coating Ltd Vancouver B C.....		6,461
Orenda Ltd Toronto Ont.....		2,389
Peace River Mining & Smelting Co Amherstburg Ont.....		2,148
Physico-Medical Systems Corp Montreal Que.....		13,687
Picker X-Ray Mfg Ltd Bramalea Ont.....		69,408
Pig Improvement Canada Ltd Acme Alta.....		57,413
Pigment and Chemical Co Ltd Montreal Que.....		14,917
Polygon Industries Ltd Toronto Ont.....		17,022
Polypump Ltd Toronto Ont.....		77,278
Procor Ltd Oakville Ont.....		16,213
Pylon Electronics Development Ltd Lachine Que.....		17,503
Quebec Iron & Titanium Corp Tracy Que.....		14,620
Radiation Technology (Canada) Ltd Ste Hilaire Que.....		2,946
Raymond Industrial Equipment Brantford Ont.....		17,510
Reichhold Chemicals Canada Weston Ont.....		34,042
Rexwood Products Ltd New Liskeard Ont.....		26,623
Rio Algoma Mines Ltd Toronto Ont.....		86,308
(The) Robert Mitchell Co Ltd Montreal Que.....		16,445
Sabb Inc Quebec City Que.....		3,343
Sandor Geophysics Ltd Ottawa Ont.....		24,023
Shawinigan Chemicals Div of Gulf Oil Canada St Anne de Bellevue Que.....		67,767
Scintex Ltd Concord Ont.....		90,238
Scotian Gold Co-Operative Ltd Kentville N S.....		2,735
Sepramatic Corp Ltd Hamilton Ont.....		12,695
SGM Automation Ltd St Leonard Que.....		17,529
Sheard Geo & Co Ltd Coaticook Que.....		26,907
Shell Canada Ltd Toronto Ont.....		82,152
Simms TS & Co St John N B.....		3,285
Simtex Industries Ltd Montreal Que.....		24,337
Singer Co of Canada St Jean Que.....		198,772
Skykeesh Industries Vankleek Hill Ont.....		11,369
Smith Ed & Sons Co Winona Ont.....		4,011
Specialty Chemicals Ltd Don Mills Ont.....		16,976
Spilsbury & Tindall Vancouver B C.....		7,230
Spring Chemicals Ltd Don Mills Ont.....		97,860
Standard Modern Tool Ltd Toronto Ont.....		10,435
Steel Chemicals Co Ltd Pointe Claire Que.....		1,423
Steel Company of Canada Ltd Toronto Ont.....		724,059
St Lawrence Colomblum & Metals Montreal Que.....		47,272
Stonehill Chemical Co Ltd Ottawa Ont.....		11,699
Surveyor Nenniger & Chenevert Inc Montreal Que.....		19,269
Thio-Pet Chemicals Calgary Alta.....		45,559
JE Thomas Specialties Ltd Lindsay Ont.....		13,919
TMC Canada Ltd Ottawa Ont.....		79,526
Trident Aircraft Richmond B C.....		180,572
Unican Securities Systems Ltd Montreal Que.....		125,998
Union Carbide Canada Ltd.....		216,533
Uniroyal Ltd Kitchener Ont.....		87,712
Unitron Industries Ltd Kitchener Ont.....		48,604
Valcartier Inc Portneuf Que.....		57,297
Velan Engineering Ltd Montreal Que.....		63,625
Versatile MFG Ltd Winnipeg Man.....		157,411
K-Vet Ltd Hespeler Ont.....		19,433
Viscount Video Systems Ltd Vancouver B C.....		39,210
Vulcan Containers Rexdale Ont.....		18,603
Vulcan Equipment Co Ltd Toronto Ont.....		44,129
Vulcan Industrial Packaging Rexdale Ont.....		37,629

Grants, Contributions and other Transfer Payments (10)—Continued
Industry, Trade and Commerce—Continued

	Estimates	Expenditures
	\$	\$
Contractors—Concluded		
Westdrill Equipment Ltd Richmond B C.....		5,433
Western Rockbit Co Ltd Calgary Alta.....		13,029
Western Research & Development Ltd Calgary Alta.....		43,281
Westinghouse Canada Ltd Hamilton Ont.....		33,865
White Geo & Sons Co Ltd London Ont.....		23,652
Winfield Chemicals Industries Woodstock N B.....		9,250
MLW Worthington Montreal Que.....		171,473
Worthington Canada Ltd Brantford Ont.....		86,041
Wrap-O-Matic Machine Co Ltd Scarborough Ont.....		20,679
	90,539,866	27,427,751
Less—Authorized commitments for subsequent fiscal years.....	62,959,616	
	\$27,580,250	\$27,427,751

To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales arising from that capability

- a) by supporting selected development programs
 - b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization and
 - c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials
- on terms and conditions approved by the Treasury Board

	Estimates	Expenditures
	\$	\$
Contractors.....	126,116,742	
Advanced Extrusions Penetanguishene Ont.....		747
Aircraft Appliances & Equipment Ltd Rexdale Ont.....		85,875
ASM Corporation Ltd Montreal Que.....		22,432
Atco Industries Ltd Calgary Alta.....		114,759
Aviation Electric Ltd Montreal Que.....		331,463
Bata Industries Ltd Batawa Ont.....		7,981
Bowmar Canada Ltd Ottawa Ont.....		177,355
Bristol Aerospace (1968) Ltd Winnipeg Man.....		490,454
CAE Electronics Ltd Montreal Que.....		3,375,260
CAE Industries Ltd Montreal Que.....		1,002,185
CAE Machinery Ltd Vancouver B C.....		137,212
Government of Canada—National Defence Department Ottawa Ont.....		270
Canadair Ltd Montreal Que.....		4,781,971
Canadian Flight Equipment Co Ltd Toronto Ont.....		1,943
Canadian Marconi Co Montreal Que.....		3,439,318
Canadian Vac-Hyd Processing Ltd Oakville Ont.....		67,418
Canadian Vickers Ltd Montreal Que.....		284,155
Canadian Westinghouse Co Ltd Hamilton Ont.....		283,852
Canron Limited Rexdale Ont.....		64,922
Cercast Inc Montreal Que.....		36,136
Coldstream Products Winnipeg Man.....		35,375
Collins Radio Co Ltd Toronto Ont.....		123,052
Computing Devices of Canada Ltd Ottawa Ont.....		861,855
Davie Shipbuilding Ltd Levis Que.....		350,644
DeHavilland Aircraft of Canada Ltd Toronto Ont.....		3,056,704
Dominion Aluminum Fabricating Toronto Ont.....		57,209
Dominion Forge Co Ltd Windsor Ont.....		150,297
Dominion Road Machinery Co Ltd Goderich Ont.....		43,047
Douglas Aircraft Co of Canada Ltd Toronto Ont.....		4,425,509
Dorthea Knitting Mills Ltd Toronto Ont.....		1,107

Grants, Contributions and other Transfer Payments (10)—Continued

Trade, Industry and Commerce—Continued

	Estimated	Expenditures
	\$	\$
Contractors—Concluded		
Electronic Craftsmen Waterloo Ont.....		3,148
Erie Technological Products Trenton Ont.....		151,202
Fathom Oceanology Ltd Port Credit Ont.....		336,100
Flextrac Nodwell Ltd Calgary Alta.....		33,417
Gabriel of Canada Ltd Toronto Ont.....		214,291
Garrett Mfg Ltd Rexdale Ont.....		216,561
General Precision Industries Ltd Montreal Que.....		263,264
Graphico Precision Works Ltd Scarborough Ont.....		197
Haley Industries Ltd Haley Ont.....		174,311
John J Hepburn Ltd Toronto Ont.....		177,277
Heroux Ltd Montreal Que.....		31,794
Holland Hitch of Canada Ltd Woodstock Ont.....		59,849
Hovey Associates Ltd Ottawa Ont.....		9,540
Huskey Mfg & Tool Works Ltd Bolton Ont.....		221,796
Ingersol Machine & Tool Ingersol Ont.....		36,840
International Tools Ltd Windsor Ont.....		86,695
Laurentian Concentrates Ltd Ottawa Ont.....		75,520
Leigh Instruments Ltd Carleton Place Ont.....		344,582
Linamar Machine Ltd Ariss Ont.....		40,364
Litton Systems (Canada) Ltd Rexdale Ont.....		3,584,095
Long Mfg Oakville Ont.....		1,507
Marine Industries Ltd Sorel Que.....		162,671
Marsland Engineering Ltd Waterloo Ont.....		25,532
Mega System Design Ltd Scarborough Ont.....		13,099
Menasco Canada Ltd Montreal Que.....		250,234
Microsystems International Ltd Ottawa Ont.....		7,197,224
Northern Electric Co Ltd Ottawa Ont.....		149,516
Novatronics of Canada Ltd Stratford Ont.....		178,017
Orenda Ltd Toronto Ont.....		423,609
Perfection Automotive (Windsor) Ltd Windsor Ont.....		10,634
Precision Electronics Component Ltd Toronto Ont.....		74,452
Precision Small Parts Ltd Toronto Ont.....		22,141
Preci-Tools Ltd Montreal Que.....		74,683
Preston Foundries Ltd Preston Ont.....		5,000
RCA Ltd Montreal Que.....		530,326
Joseph Robb & Co Montreal Que.....		3,346
St John Shipbuilding Saint John N B.....		1,297,344
Seeburn Metal Products Beaverton Ont.....		101,700
CR Snelgrove Co Ltd Ottawa Ont.....		70,714
Spar Aerospace Products Ltd Malton Ont.....		468,111
RJ Stampings Co Ltd Toronto Ont.....		67,832
Standard Products (Canada) Ltd Stratford Ont.....		242,235
TUL Safety Equipment Montreal Que.....		13,641
United Aircraft of Canada Ltd Longueuil Que.....		6,685,897
Universal Tool & Die Mfg.....		147,544
Valeriot Electronics Ltd Guelph Ont.....		18,227
Varian Associates of Canada Ltd Georgetown Ont.....		131,022
Velan Engineering Ltd Montreal Que.....		179,892
Vestshell Inc Montreal Que.....		33,224
Vicom Ltd Kingston Ont.....		28,109
Walbar Machine Products of Canada Ltd Toronto Ont.....		321,102
	126,116,742	48,799,935
Less—Authorized commitments for subsequent fiscal years.....	77,316,742	
	\$ 48,800,000	\$48,799,935

Grants, Contributions and other Transfer Payments (10)—Continued

JUSTICE

Expenditures Included	1971-72 Estimates	1971-72 Expenditures
Gratuities to the widows or such dependents as may be approved by Treasury Board of judges who die while in office.....	60,000	25,083
Grant to the Conference of Commissioners on Uniformity of Legislation in Canada.....	400	400
Scholarships to encourage student specialization in legislation drafting.....	16,000	8,000
Grant to the Association of Canadian Law Teachers (Poverty Law Section) to assist in defraying the expenses of a national conference on law and poverty.....	10,000	10,000
Grant to International Commission of Jurists.....	10,000	10,000
Grant to L'Institut International de Droit d'Expression Française (I.D.E.F.).....	1,500	1,500
Pensions under the Judges' Act R.S. 1970 c. J-1 as amended. The amounts paid in respect to the Supreme Court of Canada, Federal Court of Canada, Northwest Territories and the various Provincial Courts under Federal jurisdiction are given below with the number of pensions in parentheses.		
Supreme Court of Canada (7).....	95,507	
Federal Court of Canada (6).....	70,197	
Northwest Territories (1).....	4,743	
Newfoundland (4).....	17,085	
Nova Scotia (17).....	134,861	
Prince Edward Island (4).....	59,315	
New Brunswick (15).....	106,401	
Quebec (62).....	499,115	
Ontario (94).....	637,323	
Manitoba (24).....	148,360	
Saskatchewan (36).....	114,092	
Alberta (20).....	160,415	
British Columbia (32).....	319,553	
	2,366,967	2,366,967
	2,464,867	2,421,950

NATIONAL DEFENCE

MUTUAL AID PROGRAM

EXPENDITURES INCLUDED: Contributions to infrastructure and military budgets: Military Budgets—Supreme Headquarters Allied Powers Europe \$6,262,022; Central European Operating Agency \$175,895; Infrastructure—payments to the Government of Canada \$171,797; Government of Germany \$1,795,235; Government of Turkey \$4,184,772; Supreme Headquarters Allied Powers Europe \$1,162,117.

Materiel procured for transfer as Mutual Aid: National Research Council \$78,709; freight on materiel \$3,086.

MANPOWER AND IMMIGRATION

Statistics Canada

	Estimates	Allotments	Expenditures
	\$	\$	\$
Canada's fee for membership in the Inter-American Statistical Institute....	11,800	11,800	10,949
Contribution to the Customs Co-operative Council.....	5,000	5,000	2,550
Contribution to the International Association for the Research in Income and Wealth.....	750	750	750
Contribution to the International Statistical Institute.....	750	750	750
	18,300	18,300	14,999

Grants, Contributions and other Transfer Payments (10)—Continued

NATIONAL HEALTH AND WELFARE

Medical Research Council

EXPENDITURES for the extramural program of the Medical Research Council consisted of: postdoctoral fellowships \$3,135,493, full-time associateships \$1,673,555, full-time scholarships \$2,015,596, summer scholarships \$410,000, centennial fellowships \$274,032, studentships \$1,086,089, grants in aid of university research \$26,662,860, special activities including support for approved symposia and support of a limited number of visiting scientists \$383,975.

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM

Direct payments of tuition fees to universities, colleges and schools were: Acadia University Wolfville N S \$3,541, University of Alberta Edmonton Alta \$13,579, University of British Columbia Vancouver B C \$16,826, Brock University St Catharines Ont \$2,124, University of Calgary Calgary Alta \$6,314, Carleton University Ottawa Ont \$12,358, Centennial University Toronto Ont \$2,390, Dalhousie University Halifax N S \$15,165, University of Guelph Guelph Ont \$5,968, Lakehead University Thunder Bay Ont \$2,250, University of Lethbridge Lethbridge Alta \$2,126, Loyola College Montreal Que \$3,899, University of Manitoba Winnipeg Man \$12,269, McGill University Montreal Que \$8,712, McMaster University Hamilton Ont \$4,876, University of Montreal Montreal Que \$4,627, Mount Saint Vincent University Halifax N S \$3,526, University of Newfoundland St John's Nfld \$5,916, Ottawa University Ottawa Ont \$9,914, University of Quebec Montreal Que \$3,140, Queens' University Kingston Ont \$10,265, Ryerson Polytechnical Institute Toronto Ont \$4,034, Saint Francis Xavier University Antigonish N S \$6,402, Saint Marys University Halifax N S \$7,295, University of Saskatchewan Regina Sask \$5,995, University of Sherbrooke Sherbrooke Que \$2,096, Simon Fraser University Burnaby B C \$4,549, Sir George Williams University Montreal Que \$5,052, University of Toronto Toronto Ont \$24,362, Trent University

Toronto Ont \$3,495, University of Waterloo Waterloo Ont \$13,478, University of Western Ontario London Ont \$12,772, University of Windsor Windsor Ont \$5,496, University of Winnipeg Winnipeg Man \$3,526, York University Toronto Ont \$11,656, miscellaneous schools, colleges, etc., (each under \$2,000) \$28,461.

Miscellaneous grants were: Army Benevolent Fund \$18,000, Canadian Hearing Society \$7,200, Canadian Paraplegic Association \$10,000, Royal Canadian Legion \$9,000.

All other Expenditures (12)

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission

Other expenses \$86,800.

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

Miscellaneous expenditure \$3,782

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Official entertainment \$96,235; funeral expenses \$123,851; landing fees \$107,503; military mapping \$240,549; ex-gratia payments \$17,883; grants for reading rooms and recreational libraries \$33,738; grants and allowances for maintenance of physical fitness equipment \$428,244; grants for bands \$80,699; compensation for loss or damage to property or injury to persons, including collision claims \$704,707; cadets contingency allowances \$169,790; reserves contingency allowances \$154,903; grants not provided elsewhere \$113,675; miscellaneous expenditures not provided elsewhere \$1,480,771; grants for reference libraries \$18,871; foreign service official hospitality and representational expenses \$244,242.

Appointment and Place	Rank	Official Hospitality Allocation
Attaches and Advisers		\$
Canadian Forces Attache, Brussels, Belgium.....	Lieutenant Colonel.....	3,175
Canadian Forces Attache, Czechoslovakia.....	Colonel.....	3,100
Canadian Forces Attache, Australia.....	Lieutenant Colonel.....	3,980
Canadian Forces Attache, Paris, France.....	Colonel.....	4,085
Assistant Canadian Forces Attache, Paris, France.....	Major.....	3,220
Canadian Forces Attache, Bonn Germany.....	Colonel.....	3,250
Canadian Forces Attache, Tel Aviv, Israel.....	Colonel.....	3,900
Canadian Forces Attache, Rome, Italy.....	Colonel.....	3,750
Canadian Forces Attache, Tokyo, Japan.....	Colonel.....	4,500
Canadian Forces Attache, The Hague, Netherlands.....	Lieutenant Colonel.....	3,612
Canadian Forces Attache, Oslo, Norway.....	Colonel.....	3,800
Canadian Forces Attache, Warsaw, Poland.....	Colonel.....	3,600
Canadian Forces Attache, Stockholm, Sweden.....	Colonel.....	3,950
Canadian Forces Attache, Ankara, Turkey.....	Colonel.....	4,495
Canadian Forces Attache, United Arab Republic.....	Colonel.....	3,100
Canadian Forces Attache, Moscow, USSR.....	Colonel.....	5,068
Canadian Forces Attache, Moscow, USSR.....	Lieutenant Colonel.....	4,428
Assistant Canadian Forces Attache, Moscow, USSR.....	Lieutenant Colonel.....	4,643
Canadian Forces Attache, Belgrade, Yugoslavia.....	Colonel.....	3,600
Canadian Forces Attache, Accra, Ghana.....	Colonel.....	3,750
Canadian Forces Attache, New Delhi, India.....	Colonel.....	3,870
Canadian Forces Attache, Islamabad, Pakistan.....	Colonel.....	3,612

All Other Expenditures (12)—Concluded

Appointment and Place	Rank	Official Hospitality Allocation
		\$
Air Advisor, Dar Es Salaam, Tanzania.....	Major.....	2,200
Military Adviser to Canadian Delegation, Brussels, Belgium.....	Colonel.....	2,850
Deputy to Canadian Member NATO Armament Committee, Brussels, Belgium.....	Lieutenant Colonel.....	2,400
Canadian Standardization Representative, Canberra, Australia.....	Major.....	2,000
Senior Canadian Legal Adviser, Bonn, Germany.....	Lieutenant Colonel.....	1,300
Canadian Representative United Nations Command Military Armistice Committee, Seoul, Korea.....	Major.....	800
Canadian Forces Attache, Kuala Lumpur, Malaysia.....	Colonel.....	3,325
National Defence Liaison Officer (Legal), Bonn, Germany.....	Lieutenant Colonel.....	550
NATO		
Canadian Military Representative to Military Committee (NATO), Brussels, Belgium.....	Major General.....	5,050
Staff Officer to Canadian Military Representative, Brussels, Belgium.....	Lieutenant Colonel.....	2,725
Deputy Canadian Military Representative NATO Military Committee, Brussels, Belgium.....	Colonel.....	3,225
Canadian National Military Representative (SHAPE) Casteau, Belgium.....	Colonel.....	4,850
Canadian National Representative at the Military Agency for Standardization, Brussels, Belgium.....	Lieutenant Colonel.....	2,400
Assistant Chief of Staff Plans & Policy (SHAPE), Casteau, Belgium.....	Major General.....	3,150
Commander Canadian Forces Europe, Lahr, Germany.....	Major General.....	4,850
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Force), Ramstein Germany.....	Brigadier General.....	2,705
Assistant Chief of Staff Air Operations (Allied Forces Central Europe), Brunssum, Netherlands.....	Brigadier General.....	3,650
Commander NATO Defence College, Rome, Italy.....	Vice Admiral.....	3,500
Amphibious Warfare Officer, Keil, Germany.....	Lieutenant Colonel.....	1,200
Canadian Faculty Adviser NATO Defence College, Rome, Italy.....	Colonel.....	1,000
Canadian Executive Officer at Headquarter Landjut, Rendsburg, Germany.....	Major.....	1,200
Liaison Officer, Stuttgart, Germany.....	Lieutenant Colonel.....	600
Cyprus		
Chief of Staff United Nations Force, Nicosia, Cyprus.....	Brigadier General.....	3,150
Force Economics Officer United Nations Forces, Nicosia, Cyprus.....	Major.....	700
NORAD		
Deputy Commander NORAD Colorado Springs, Colorado, USA.....	Lieutenant General.....	4,850
Canadian Joint Defence Liaison Staff, Washington DC		
Commander.....	Major General.....	6,450
Senior Liaison Officer and Naval Attaché.....	Brigadier General.....	3,850
Deputy Liaison Officer and Assistant Naval Attaché.....	Lieutenant Colonel.....	3,200
Senior Liaison Officer (Army) and Army Attaché.....	Brigadier General.....	3,850
Deputy Liaison Officer (Army) and Assistant Army Attaché.....	Lieutenant Colonel.....	3,200
Senior Liaison Officer (Air Force) and Air Attaché.....	Brigadier General.....	3,850
Deputy Liaison Officer (Air Force) and Assistant Air Attaché.....	Lieutenant Colonel.....	3,200
Senior Canadian Forces Intelligence Liaison Officer.....	Lieutenant Colonel.....	2,500
Chairman Canadian Forces Communications Electronic Staff (CFCES).....	Lieutenant Colonel.....	2,100
Project Manager—MALLARD.....		835
Canadian Joint Defence Liaison Staff, London, England Commander.....	Brigadier General.....	4,700
Senior Liaison Officer (Navy).....	Colonel.....	4,250
Deputy Liaison Officer (Navy).....	Lieutenant Colonel.....	2,050
Senior Liaison Officer (Army).....	Colonel.....	3,150
Deputy Liaison Officer (Army).....	Lieutenant Colonel.....	2,050
Senior Liaison Officer (Air Force).....	Colonel.....	3,150
Deputy Liaison Officer (Air Force).....	Lieutenant Colonel.....	2,050
Senior Administrative Officer.....	Lieutenant Colonel.....	2,050
Senior Canadian Forces Intelligence Liaison Officer.....	Lieutenant Colonel.....	2,050
Military Component Canadian Delegation		
Senior Military Adviser Viet Nam.....	Brigadier General.....	3,880
Deputy Military Adviser Viet Nam.....	Lieutenant Colonel.....	3,036
Deputy Secretary General Operations Viet Nam.....	Major.....	2,060
Senior Military Representative Hanoi, Viet Nam.....	Major.....	2,360
General Staff Officer 2 Duties Viet Nam.....		2,060
Senior Military Adviser Laos.....		3,880
BERMUDA		
Canadian Forces Liaison Officer Bermuda.....	Major.....	1,000

Receipts and Revenues Credited to the Vote (13)

NATIONAL DEFENCE

Defence Services Program

RECOVERIES INCLUDED: Medical, hospital and dental services provided to DVA patients and employees of other government departments \$3,127,660; provincial school grants, tuition fees and other recoveries in respect of education \$7,512,784; travel and removal \$330,426; assistance provided to provincial and municipal governments \$116,038; fuel, material and services supplied to NATO countries \$5,662,097; materiel and services supplied to other government departments and crown corporations and agencies \$1,908,683; operating costs of vessels assigned to other government departments \$2,272,037; sales of clothing and kit (old uniform) \$441,960; sales of fuel and recoveries not elsewhere classified, \$820,088; married quarters—rentals \$39,692,950; single quarters—rentals \$3,746,968; garage and trailer space—rentals \$323,989; all sales of foodstuffs (provisions) \$841,479; all sales of public meals (prepared rations) \$8,274,822; medical, hospital and dental services provided to civilians and dependents of service personnel \$1,471,021; recovery of pay and allowances of seconded military personnel \$2,130,594; sales of Canadian armed forces new pattern uniform and related items \$619,323; inspection services performed by quality assurance branch \$175,225; vehicle accident claims and damages to barracks, hospital and camp equipment \$274,357; continental air defence integration north (CADIN) operation and maintenance agreement \$9,339,518; Canadian Forces/USAF cost sharing communications agreement \$12,502,247; training and assistance—other than NATO including military assistance program \$529,514; training provided to NATO countries \$7,531,613; assistance to the United Nations \$20,010; transfers from special account authorized by national defence vote 48 \$14,378,000; rentals of land, buildings, garages, space, and equipment plus miscellaneous rentals and permits excluding married and single quarters \$866,140; sales of materiel and supplies \$105,528; sales of petrol, oil lubricant, and fuel \$991,125; telephone service charges and commissions \$121,070; aerodrome landing fees and facilities \$81,190; utilities provided from service owned facilities, including service for trailers \$807,815; premium on foreign exchange transactions; customs drawback, and refund of sales tax \$187,300; sale of forestry materials and agricultural resources \$229,207; Pinetree cost sharing agreement \$18,557,653; laundry and dry cleaning from service owned facilities \$31,475; cadet fees and recovery of subsidization costs for university training \$67,649; service airlift charges-passengers or freight (other than meals) \$250,946; miscellaneous recoveries \$9,884,292.

SOLICITOR GENERAL

Royal Canadian Mounted Police

RECOVERIES INCLUDED:

Policing agreements.....	47,681,565
Accommodations.....	1,323,831
Sale of clothing and kit to members.....	131,622
Sundry sales.....	22,232
Miscellaneous.....	43,176
	<hr/>
	\$49,202,426

Miscellaneous

JUSTICE

STATEMENT OF JUDGES' SALARIES AND ALLOWANCES

Supreme Court of Canada— Judges' salaries, Judges' Act (R.S. 1970, c. J-1 as amended)

Salaries.....	(1)	392,749
Travelling Allowances.....	(2)	
		<hr/>
		\$ 392,749

Federal Court of Canada— Judges' salaries, including district judges in admiralty and travelling allowances, etc., (R.S. 1970, c. J-1 as amended)

Salaries.....	(1)	388,709
Travelling allowances—President and puisne judges.....	(2)	48,637
Travelling allowances—Admiralty judges....	(2)	
		<hr/>
		\$ 437,346

Other Courts— Judges' salaries and travelling allowances (R.S. 1970, c. J-1 as amended)

Judges' salaries—Other courts.....	(1)	12,933,886
Judges' travelling allowances—Other courts.	(2)	472,220
		<hr/>
		\$13,406,106

Northwest Territories— Judges' salary and travelling allowances (R.S. 1970, c. J-1 as amended)

Salary of judge.....	(1)	37,250
Travelling allowance.....	(2)	11,667
		<hr/>
		\$ 48,917

Yukon Territory— Judges' salary and travelling allowances (R.S. 1970, c. J-1 as amended)

Salary of judge.....	(1)	37,250
Travelling allowance.....	(2)	683
		<hr/>
		\$ 37,933

Miscellaneous—Continued**NATIONAL DEFENCE****ADVANCES TO OTHER GOVERNMENTS**

Government of the United States of America.—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in United States funds, as follows:

Service	To be accounted for— Mar. 31, 1971	Advances 1971-72	Liquidations 1971-72	*Refunds 1971-72	To be accounted for— Mar. 31, 1972
Canadian Forces.....	75,944,143	34,013,945	36,926,407	1,273,167	71,758,514
Defence Research Board.....	891		891		
	\$ 75,945,034	\$ 34,013,945	\$ 36,927,298	\$ 1,273,167	\$ 71,758,514

*Refunds are due to cancellation of contracts or are unused balances. Billings on hand on Mar. 31, 1972, pending proof of receipt of goods and not applied to the reported liquidations had a total value of \$9,317,903.

Government of the United Kingdom.—Advances were made to the United Kingdom Government under individual Orders in Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are in Canadian funds as follows:

Services	To be accounted for— Mar. 31, 1971	Advances 1971-72	Liquidations 1971-72	To be accounted for— Mar. 31, 1972
Canadian forces.....	\$ 2,870,265	\$ 108,425	\$ 461,359	\$ 2,408,906

OTHER ADVANCES—

Payee	Amount of advance	Balance Mar. 31, 1971	Balance Mar. 31, 1972
	\$	\$	\$
1960-61			
Government of France.....	7,207	843	843
Supply of electricity to RCAF units (T.B. 574073, December 28, 1960)			
1961-62			
British Army of the Rhine.....	64,275	18,719	12,951
Rentals for dwelling units for Canadian Signals Troop (T.B. 570520, September 29, 1960 and T.B. 585267, September 21, 1961)			
Government of France.....	159	159	159
For public utility services for RCAF (T.B. 574604, January 19, 1961)			

Miscellaneous—Continued

Payee	Amount of advance	Balance Mar. 31, 1971	Balance Mar. 31, 1972
	\$	\$	\$
<i>1961-62—Continued</i>			
Gatineau Power Company..... For supply of electrical power (T.B. 577529, March 30, 1961)	29,000	20,971	20,971
<i>1962-63</i>			
British Army of the Rhine..... Rentals for dwelling units for Canadian Signals Troop (T.B. 585267, September 21, 1961)	137,912	52,715	52,715
<i>1966-67</i>			
Avions Marcel Dassault..... Supply soundproofing, interior kits, lighting, antenna and non-standard instruments on seven Falcon Aircraft (T.B. 660020, September 14, 1966 and T.B. 661912, November 17, 1966)	180,799	2,634	2,634
Hotchkiss—Brandt..... Supply of 8 items of 120MM Mortar Projectiles (T.B. 659956, September 14, 1966)	30,141	10,185	1,184
<i>1967-68</i>			
Mrs Mary Emma McCarty- Murphy..... For land expropriation, Val- cartier, Que (T.B. 663838, January 13, 1967)	17,000	17,000	17,000
Murdock Lumber Company..... For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)	240,000	240,000	240,000
<i>1968-69</i>			
Elmer McBain..... For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)	17,000	17,000	17,000
<i>1969-70</i>			
Ministero Della Difesa..... Operating and maintaining air weapons training installation Decimomannu Italy (P.C. 1959-1536, December 3, 1959)	902,760	902,760	902,760
City of Montreal..... To inspect, maintain and repair fire hydrants and water lines at Longue Pointe, Que	150	150	150
<i>1971-72</i>			
Bundes Republik Deutschland..... For heating of leased accommo- dation for Canadian servicemen in Germany (T.B. 680314, June 12, 1968)	79,598		79,598

FINANCIAL SETTLEMENTS

Logistic support for the Canadian Forces in Europe was received from the following sources: the United States of America \$4,663,271, The Federal Republic of Germany \$162,572, the United Kingdom \$1,055,726, France \$16,648.

Payments of \$1,683,823 were made to the Federal Republic of Germany for the rental of married quarters for Canadian servicemen in Germany.

PARLIAMENT

The Senate

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1971-72

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Aird J B.....	18,847	2,441	1,600
Argue H R.....	20,887	4,481	2,709
<i>Estate of the late</i>			
Aseltine W M.....	20,887	482	80
Basha M G.....	20,887	4,481	179
Beaubien L P.....	20,887	4,481	225
Belisle R.....	20,887	4,481	2,812
Benidickson W M.....	20,887	4,481	769
Blois F M.....	20,767	4,362	2,050
Bonnell M L.....	6,800	1,511	1,078
Boucher W A.....	20,887	4,481	441
Bourget M.....	20,887	4,481	852
Bourque R.....	20,887	4,481	
Buckwold S L.....	7,350	1,631	2,516
Burchill G P.....	19,987	3,581	2,941
Cameron D.....	20,887	4,361	2,923
Carter C W.....	20,887	4,481	1,389
Casgrain T F.....	7,823	1,579	254
Choquette L.....	20,887	4,481	
Connolly H J.....	20,887	4,481	
Connolly J J.....	20,887	4,481	
Cook E.....	20,887	4,481	1,634
Croll D A.....	20,887	4,481	2,571
Davey D K.....	20,887	4,481	2,048
Denis A.....	20,887	4,481	342
Deschatelets J P.....	20,887	4,481	979
Desruisseaux P.....	20,227	3,822	780
Duggan J.....	20,887	4,481	1,823
Eudes R.....	20,887	4,481	540
Everett D.....	20,887	4,481	3,927
Fergusson M McQ.....	20,887	4,481	1,227
Flynn J.....	20,887	4,481	2,317
Forsey E A.....	20,227	3,821	
Fournier E.....	20,887	4,481	490
Fournier M.....	5,613	1,250	814
Fournier S.....	20,887	4,481	660
Gelinas L P.....	19,447	3,041	459
Giguere L de G.....	19,267	2,861	1,074
<i>Estate of the late</i>			
Gladstone J.....	2,887	482	237
Goldenberg H C.....	7,350	1,631	109
Gouin L M.....	16,108	1,622	17
Grosart A.....	20,887	4,481	1,575
Haig J C.....	20,887	4,481	4,119
Hastings E A.....	20,887	4,481	8,331
Hayden S A.....	20,887	4,481	1,416
Hays H W.....	20,887	4,481	4,859
Heath A E H.....	20,887	4,481	3,337
Hollett M.....	2,887	482	148
Inman F E.....	20,887	4,481	1,488
Isnor G B.....	20,887	4,481	515
Kickham T J.....	20,887	4,481	3,298
<i>Estate of the late</i>			
Kinley J J.....	6,437	1,273	178
Kinnear M E.....	20,887	4,481	1,329
Lafond P C.....	20,887	4,481	314
Laird K.....	20,887	4,481	1,978
Lamontagne M.....	20,887	4,481	
Lang D A.....	19,807	3,401	1,448
Langlois J G L.....	20,887	4,481	1,307

Miscellaneous—Continued

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Lapointe R.....	7,050	1,565	
Lawson E M.....	20,887	4,481	3,956
Lefrançois J E.....	20,887	4,481	510
Macdonald J J.....	4,204	797	
MacDonald J M.....	20,887	4,481	560
Mcnaughton A A.....	20,887	4,481	942
Manning E C.....	19,507	3,101	6,580
Martin P J.....	20,887	4,481	
McDonald A E.....	20,887	4,481	3,366
McElman C R.....	20,887	4,481	1,767
McGrand F A.....	20,887	4,481	398
McLean D A.....	20,887	4,481	861
McNamara W C.....	20,887	4,481	1,411
Methot L.....	20,887	4,481	303
Michaud H J.....	20,887	4,481	2,591
Molgat G L.....	20,887	4,481	5,771
Molson J de M.....	19,327	3,401	277
Nichol J L.....	18,168	1,841	4,760
O'Leary M G.....	20,887	4,481	
Paterson N McL.....	20,767	4,361	
Pearson A M.....	2,887	482	96
Petten W J.....	20,887	4,481	1,822
Phillips L.....	32	6	
Phillips O H.....	20,887	4,481	1,376
Prowse J H.....	20,887	4,481	1,464
Quart J A D.....	20,887	4,481	1,169
Rattenbury N.....	20,887	4,481	728
Robichaud H J.....	12,226	2,558	2,240
<i>Estate of the late</i>			
Roebuck A W.....	14,887	2,667	
Rowe F W.....	5,613	1,250	864
Smith D.....	20,887	4,481	2,084
Sparrow H O.....	20,887	4,481	5,829
Stanbury R J.....	20,887	4,481	2,734
Sullivan J A.....	20,887	4,481	916
Thompson A.....	20,887	4,481	1,537
<i>Estate of the late</i>			
Urquhart E W.....	10,387	2,004	716
van Roggen G C.....	7,350	1,631	2,557
Walker D J.....	20,887	4,481	1,792
Welch F C.....	20,887	4,481	2,666
White G S.....	20,887	4,481	1,102
Williams G R.....	5,613	1,250	1,020
<i>Estate of the late</i>			
Willis H A.....	20,887	4,393	1,088
Yuzyk P.....	20,887	4,481	2,998
	1,793,052	370,687	151,357

House of Commons

STATEMENT OF INDEMNITIES, ALLOWANCES AND TRAVELLING EXPENSES PAID IN 1971-72

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Aiken G H.....	20,887	8,966	2,200
Alexander L M.....	20,877	8,966	2,081
Alkenbrack A D.....	20,887	8,966	2,314
Allmand W.....	20,887	8,965	610

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Anderson D.....	20,887	8,966	5,104
Andras Hon R K.....	20,887	8,966	
Asselin Hon M.....	20,887	8,966	2,585
Badanai H.....	20,887	8,965	1,218
Baldwin G W.....	20,887	10,226	4,284
Barnett T S.....	20,888	8,966	4,586
Barrett H G.....	20,887	8,966	4,495
Basford Hon R.....	20,887	8,966	
Beaudoin L.....	20,887	8,965	4,093
Bécharde A.....	20,887	8,966	2,562
Beer B S.....	20,877	8,966	4,206
Bell T M.....	20,887	8,966	1,489
<i>Allowance as chief opposition whip.....</i>	4,000		
Benjamin L G.....	20,887	8,965	5,354
Benson Hon E J.....	20,887	8,966	
Bigg F J.....	20,887	8,966	8,463
Blackburn D.....	15,049	6,712	1,346
Blair D G.....	20,888	8,966	594
Blouin G.....	20,887	10,226	7,148
Borrie R.....	20,887	10,226	7,145
Boulanger P.....	20,887	8,965	1,092
Breau H.....	20,887	8,966	4,428
Brewin A.....	20,887	8,966	1,040
Broadbent E.....	20,887	8,966	2,894
Brown J.....	3,287	1,114	203
Buchanan J J.....	20,887	8,965	2,556
Burton J.....	20,707	8,786	3,785
Caccia C L.....	20,888	8,966	2,063
Cadieu A C.....	20,887	10,226	6,037
Cafik N A.....	20,887	8,966	3,689
Cantin J C.....	20,887	8,965	2,731
Caouette R.....	20,887	8,966	3,928
<i>Allowance as leader of opposition party.....</i>	4,000		
Carter W C.....	20,887	8,966	6,570
Chappell H.....	20,887	8,966	2,605
Chrétien Hon J.....	20,887	8,965	2,047
Clermont G.....	20,887	8,966	676
Coates R C.....	20,887	8,966	2,684
Cobbe G R.....	20,888	8,966	4,222
Code D M.....	20,887	8,965	832
Comeau L R.....	20,887	8,966	1,792
Comtois J R.....	20,887	8,966	2,052
Corbin E.....	20,887	8,966	7,005
Corriveau L.....	20,250	8,752	3,393
Côté F.....	20,887	8,965	3,230
Côté Hon J P.....	20,887	8,966	611
Crossman G.....	20,887	8,966	3,280
Crouse L R.....	20,887	8,966	1,660
Cullen J.....	20,887	8,965	1,998
Cyr A.....	20,888	8,966	7,394
Danforth H W.....	20,887	8,966	2,980
Danson B J.....	20,887	8,966	1,771
Davis Hon J.....	20,887	8,965	
Deachman G.....	20,887	8,966	3,360
<i>Allowance as chief government whip.....</i>	2,000		
Deakon W.....	20,887	8,966	2,656
De Bané P.....	20,887	8,966	2,343
Diefenbaker Rt Hon J G.....	19,627	7,705	158
Dinsdale Hon W G.....	20,887	8,966	7,033

Miscellaneous—Continued

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Dionne C E.....	20,887	8,966	1,216
Douglas A B.....	3,888	1,891	
Douglas T C.....	20,887	8,966	4,554
<i>Allowance as leader of opposition party.....</i>	<i>333</i>		
Downey C.....	20,887	8,965	7,598
Drury Hon C M.....	20,887	8,966	
Dubé Hon J E.....	20,887	8,966	245
Dupras M.....	20,250	8,752	1,261
Duquet G.....	20,887	8,966	2,179
Emard R.....	20,887	8,965	1,654
Ethier V.....	20,887	8,966	1,381
Fairweather R G L.....	20,887	8,966	1,458
Faulkner J H.....	20,887	8,966	2,918
Fleming Hon H J.....	20,888	8,965	1,743
Forest Y.....	20,887	8,966	2,250
Forget V.....	20,887	8,966	1,484
Forrestall J M.....	20,887	8,966	4,546
Fortin A.....	20,887	8,965	4,141
Foster M.....	20,887	8,966	3,032
Francis L.....	20,887	8,966	
<i>Allowance as chief government whip.....</i>	<i>2,000</i>		
Gauthier C A.....	20,887	8,966	5,435
Gendron R.....	20,887	8,965	3,304
Gervais P M.....	20,887	8,966	2,688
Gibson C D.....	20,888	8,966	2,857
Gilbert J.....	20,887	8,966	2,384
Gillespie Hon A.....	20,887	8,965	1,046
Givens P G.....	12,177	5,081	441
Gleave A P.....	20,887	8,966	5,993
Godin R.....	20,887	8,966	2,130
Goode T H.....	20,887	8,966	6,167
Goyer Hon J P.....	20,887	8,965	
Gray Hon H.....	20,887	8,966	
Greene Hon J J.....	20,887	8,966	118
Grills L.....	20,887	8,966	2,066
Groos D W.....	20,888	8,965	4,144
Guay J P.....	20,887	8,966	5,066
Guay R.....	20,887	8,966	1,944
Guilbault J.....	20,887	8,966	1,268
Gundlock D R.....	20,887	8,965	3,680
Haidasz S.....	20,887	8,966	2,598
Hales A D.....	20,887	8,966	2,962
Harding R.....	20,887	8,966	4,533
Harkness Hon D S.....	20,887	8,965	2,151
Harries H.....	20,887	8,966	4,640
Hees Hon G.....	20,888	8,966	592
Hellyer Hon P.....	19,627	7,706	2,559
Hogarth D A.....**	20,887	8,965	8,680
Honey R C.....	20,887	8,966	2,607
Hopkins L.....	20,887	8,966	1,797
Horner J H.....	20,887	8,966	8,766
Howard B.....	20,887	8,965	1,353
Howard F.....	20,887	10,226	5,941
Howe W M.....	20,887	8,966	1,873
Hymmen K R.....	20,887	8,966	2,712
Isabelle G.....	20,888	8,966	
Jamieson Hon D C.....	20,887	10,226	
Jerome J A.....	20,887	8,965	2,697
Kaplan R P.....	20,887	8,966	2,652
Kierans Hon E W.....	20,887	8,966	
Knight W.....	7,150	3,293	1,880
Knowles S H.....	20,887	8,966	3,597

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Knowles W D.....	20,887	8,965	2,297
Korchinski S J.....	20,887	10,226	3,105
Lachance G C.....	20,887	8,966	1,232
Laflamme O.....	20,887	8,966	2,294
Laing Hon A.....	20,888	8,966	
Lajoie C G.....	15,049	6,712	1,772
Lambert A.....	20,887	8,965	3,589
Lambert Hon M.....	20,887	8,966	3,811
Lamoureux Hon L.....	20,887	8,966	1,244
Lang Hon O E.....	20,887	8,966	
Langlois P.....	20,887	8,965	2,641
Laniel G.....	20,887	8,966	1,466
Laprise G.....	20,887	10,226	3,359
Lasalle R.....	20,887	8,966	2,285
Latulippe H.....	20,887	8,966	4,818
Leblanc F E.....	20,888	8,965	1,564
Leblanc G.....	20,887	8,966	2,988
Lefebvre T.....	20,887	8,966	1,274
Legault C.....	20,887	8,966	2,049
Lessard H P.....	20,887	8,965	1,533
Lessard M.....	20,887	8,966	3,561
Lewis D.....	20,887	8,966	578
<i>Allowance as leader of opposition party.....</i>	<i>3,667</i>		
L'Heureux Y.....	15,049	6,713	1,536
Lind J G.....	20,887	8,966	4,174
Loiselle G.....	20,887	8,965	1,260
Lundrigan J.....	20,887	10,226	5,321
MacDonald D.....	20,888	8,966	4,026
MacDonald Hon D S.....	20,887	8,966	
MacEachen Hon A J.....	20,887	8,966	
MacEwan R.....	1,613	543	
MacGuigan M.....	20,887	8,965	3,903
MacInnis D.....	20,887	8,966	2,688
MacInnis Mrs G.....	20,887	8,966	2,881
MacKasey Hon B.....	20,887	8,966	
MacKay E M.....	15,048	6,713	3,519
MacLean Hon J A.....	20,887	8,965	3,139
Macquarrie H.....	20,887	8,966	2,287
MacRae J C.....	20,887	8,966	2,622
Mahoney Hon P M.....	20,888	8,966	3,934
Major R B.....	20,887	8,965	1,629
Marceau G.....	20,887	8,966	3,562
Marchand Hon J.....	20,887	8,966	
Marchand L S.....	20,887	8,966	4,158
Marshall J.....	20,887	10,226	4,683
Mather B.....	20,887	8,965	3,690
Matte R.....	20,887	8,966	5,516
Mazankowski D.....	20,887	8,966	7,958
McBride M.....	20,887	8,966	1,016
McCleave R.....	20,888	8,965	3,061
McCutcheon M T.....	20,887	8,966	2,784
McGrath J A.....	20,887	8,966	2,857
McIlraith Hon G J.....	20,887	8,966	
McIntosh J.....	20,887	8,965	2,325
McKinley R E.....	20,887	8,966	4,008
McNulty J.....	20,887	8,966	3,528
McQuaid M J.....	20,887	8,966	3,638
Mongrain J A.....	1,387	422	
Monteith Hon J W.....	20,887	8,965	4,435
Moore H A.....	20,887	8,966	4,461
Moore F.....	11,738	5,710	602
Morison J B.....	20,887	8,966	3,528
Muir R.....	20,887	8,966	2,212

Miscellaneous—Continued

House of Commons—Concluded

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Munro Hon J C.....	20,887	8,965	50
Murphy C T.....	20,887	8,966	3,726
Murta J B.....	20,250	8,752	5,336
Nesbitt W B.....	20,887	8,966	3,133
Nielsen E.....	20,887	10,226	*** 6,438
Noble P V.....	20,887	8,966	2,482
Noel A.....	20,887	8,965	1,246
Nowlan J P.....	20,887	8,966	3,714
Nystrom L.....	20,888	8,966	3,533
O'Connell Hon M P.....	20,887	8,966	743
Olson Hon H A.....	20,887	8,965	290
Orange R J.....	20,887	11,413	6,865
Orlikow D.....	20,887	8,966	4,356
Osler E B.....**	20,887	8,966	1,979
Otto S.....	20,887	8,966	2,847
Ouellet A.....	20,887	8,965	1,552
Paproski S.....	20,887	8,966	7,538
Peddle A H.....	20,887	10,226	3,819
Pelletier Hon G.....	20,888	8,966	
Penner B K.....	20,887	10,226	5,959
Pepin Hon J L.....	20,887	8,966	
Perrault R.....	20,887	8,965	8,410
Peters A.....	20,887	8,966	2,545
Pilon B.....	887	225	
Portelance A.....	20,887	8,966	1,204
Pringle J.....	20,887	8,966	4,460
Prud'homme M.....	20,887	8,965	1,204
Reid J M.....	20,887	10,226	3,165
Ricard Hon T.....	20,888	8,966	3,405
Richard J T.....	20,887	8,966	
Richardson Hon J.....	20,887	8,966	
Ritchie G.....	20,887	8,965	7,834
Roberts J.....	20,887	8,966	1,801
Robinson K.....	20,887	8,966	2,484
Rochon J L.....	20,887	8,966	1,200
Rock R.....	20,887	8,965	1,578
Rodrigue R.....	20,887	8,966	2,698
Rondeau G.....	20,887	8,966	2,995
Rose M.....	20,888	8,966	7,484
Rowland D.....	20,887	8,965	4,517
Roy J R.....	20,887	8,966	3,821
Roy M.....	20,887	8,966	1,494
Ryan S P.....	20,887	8,966	2,061
Rynard P B.....	20,887	8,965	3,010
St Pierre P.....**	20,887	10,226	4,694
Saltsman M.....	20,887	8,966	3,359
Schumacher S.....**	20,887	8,866	7,921
Scott W C.....	20,887	8,966	2,660
Serré G J.....	20,888	8,965	4,138
Sharp Hon M.....	20,887	8,966	
Simpson R.....	20,887	10,226	4,443
Skoberg J L.....	20,887	8,966	4,443
Skoreyko W.....	20,887	8,966	6,208
Smerchanski M.....	20,887	8,965	4,311
Smith G A P.....	20,887	8,966	4,039
Smith W.....	20,887	8,966	1,666
Southam R R.....	20,887	8,966	2,212
Stafford H E.....	20,887	8,965	3,204
Stanbury Hon R.....	20,888	8,966	78
Stanfield Hon R L.....	20,887	8,966	
Allowance as leader of the opposition.....	15,000		
Stewart C.....	20,887	8,966	7,200
Stewart R W.....	20,887	10,226	9,237
Stewart W D.....	20,887	8,965	6,194

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
Sulatycky A B.....	20,887	10,226	5,228
Sullivan G.....	20,887	8,966	4,010
Tétrault O.....	20,887	8,966	2,428
Thomas A.....	20,887	8,966	1,484
Thomas C H.....	20,887	8,965	2,524
Thompson R N.....	20,888	8,966	5,163
Thomson R.....	20,887	8,966	3,857
Tolmie D R.....	20,887	8,966	2,491
Trudeau Rt Hon P E.....	20,887	8,965	
Trudel J L.....	20,887	8,966	1,444
Turner C.....	20,887	8,966	1,740
Turner Hon J.....	20,887	8,966	
Valade G.....	20,887	8,965	964
Wahn I.....	20,887	8,966	1,625
Walker J E.....	20,887	8,966	1,705
Watson I.....	20,888	8,966	1,602
Weatherhead D.....	20,887	8,965	2,400
Whelan E F.....	20,887	8,966	3,178
Whicher R.....	20,887	8,966	3,276
Whiting R L.....	20,887	8,966	2,839
Winch H E.....	20,887	8,965	2,240
Woolliams E M.....	20,887	8,966	8,344
Yanakis A.....	20,887	8,966	3,179
Yewchuk P.....	20,887	10,226	7,899
	5,496,693	2,372,378	772,660

* Excludes removal expenses of Members.

** Includes gifts to the Crown of \$8,887 from D.A. Hogarth, \$9,853 from E.B. Osler, \$3,404 S. Schumacher, \$8,887 from P. St Pierre.

*** Includes expenses for dependants of the Member for the Yukon Territory.

TREASURY BOARD

GOVERNMENT CONTINGENCIES PROGRAM

Details of amounts transferred to supplement the payroll provisions of other votes follow:

Department	Votes Supplemented	Amount
Agriculture		
Administration.....	1.....	\$ 47,280
Research.....	5.....	318,025
Production and Marketing.....	10.....	43,960
Health of Animals.....	20.....	20,640
Board of Grain Commissioners.....	25.....	1,720
Canadian Dairy Commission.....	30.....	3,440
Communications		
Communications.....	1.....	385,935
Consumer and Corporate Affairs		
Administration and Information Ser- vices.....	1.....	5,720
Consumer Affairs.....	5.....	176,440
Energy, Mines and Resources		
Administration.....	1.....	265,500
Mineral and Energy Resources.....	5.....	193,000
Earth Sciences.....	15.....	213,054
Environment		
Administration.....	1.....	277,000
Environmental Quality.....	5.....	3,329,741
Renewable Resources.....	20.....	1,202,605

Miscellaneous—Concluded

TREASURY BOARD—Concluded

Department	Votes Supplemented	Amount
External Affairs		
External Affairs.....	1.....	17,550
Canadian International Development Agency.....	15.....	89,365
International Joint Commission.....	30.....	13,300
Finance		
Financial and Economic Policies.....	1.....	54,841
Insurance.....	25.....	390
Indian Affairs and Northern Develop- ment		
Administration.....	1.....	60,200
Indian and Eskimo Affairs.....	5.....	94,425
Northern Development.....	20.....	5,400
Conservation.....	60.....	1,755,400
Industry, Trade and Commerce		
Trade—Industrial.....	1.....	17,745
Tourism.....	25.....	2,535
Statistics Canada.....	35.....	216,225
Labour		
Labour.....	1.....	16,185
Manpower and Immigration		
Administration.....	1.....	75,700
Development and Utilization of Manpower.....	5.....	1,140,600
Immigration.....	15.....	144,000
Program Development Service.....	20.....	101,870
Unemployment Insurance Commis- sion.....	5.....	19,305
National Defence		
Administration.....	1.....	35,000
Defence Services.....	5.....	2,193,380
Defence Research.....	15.....	15,600
Defence Construction (1951) Limited.....	35.....	2,145
National Health and Welfare		
Administration.....	1.....	970,145
Health Services.....	5.....	22,300
Health Insurance and Resources.....	10.....	19,500
Food and Drug Services.....	25.....	389,000
Welfare Services.....	30.....	69,300
Fitness and Amateur Sport.....	40.....	204,100
National Revenue		
Customs and Excise.....	1.....	1,516,200
Taxation.....	5.....	215,990
Parliament		
Library of Parliament.....	10.....	4,200
Post Office		
Post Office.....	1.....	212,550

Department	Votes Supplemented	Amount
Privy Council		
Economic Council of Canada.....	25.....	1,560
Science Council of Canada.....	35.....	975
Public Works		
Administration.....	1.....	59,280
Professional and Technical Services..	5.....	182,000
Regional Economic Expansion		
Regional Economic Expansion.....	1.....	116,070
Secretary of State		
Administration.....	1.....	13,764
Bilingualism Development.....	5.....	8,759
Arts and Cultural Support.....	15.....	6,256
Translation.....	30.....	12,512
Citizenship Development.....	35.....	17,518
Citizenship Registration.....	45.....	1,251
Canadian Radio—Television Com- mission.....	65.....	134,290
National Film Board.....	80.....	133,395
National Library.....	95.....	12,870
National Museums.....	100.....	181,505
Public Archives.....	105.....	18,525
Public Service Commission.....	115.....	75,835
Solicitor General		
Administration.....	1.....	143,731
Correctional Services.....	5.....	1,374,000
Royal Canadian Mounted Police.....	20.....	3,314,820
Supply and Services		
Administration.....	1.....	78,041
Supply.....	5.....	51,070
Services.....	10.....	828,099
Information Canada.....	25.....	4,095
Transport		
Headquarters.....	1.....	11,009
Marine Transportation.....	5.....	1,749,420
Air Transportation.....	25.....	314,195
Treasury Board		
Central Administration of the Public Service.....	1.....	975
National Research Council.....	15.....	47,385
Urban Affairs and Housing		
National Capital Commission.....	15.....	46,020
Veterans Affairs		
Administration.....	1.....	147,840
Welfare Services.....	15.....	77,715
Pensions.....	25.....	3,600
Treatment Services.....	35.....	48,000
Veterans' Land Administration.....	45.....	9,000

\$25,403,886

SECTION 35

1971-72 PUBLIC ACCOUNTS

Miscellaneous Statements by Department

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MISCELLANEOUS STATEMENTS BY DEPARTMENT

Travelling Expenses of Ministers and Parliamentary Secretaries

AGRICULTURE

Hon H A Olson received travelling expenses of \$12,563 charged to Vote 1.

M Lessard, Parliamentary Secretary, received travelling expenses of \$206 charged to Vote 1.

COMMUNICATIONS

Hon E Kierans, Hon G Pelletier and Hon R Stanbury received travelling expenses of \$1,775, \$634 and \$9,686 respectively charged to Vote 1.

CONSUMER AND CORPORATE AFFAIRS

Hon R Basford received travelling expenses of \$11,665 charged to Vote 1.

Hon R K Andras received travelling expenses of \$1,788 charged to Vote 1.

D R Tolmie, Parliamentary Secretary, received travelling expenses of \$116 charged to Vote 1.

ENERGY, MINES AND RESOURCES

Hon J J Green and Hon D S MacDonald received travelling expenses of \$9,157 and \$2,129 respectively charged to Vote 1.

A Sulatycky, Parliamentary Secretary received travelling expenses of \$918

ENVIRONMENT

Hon J Davis received travelling expenses of \$11,090 charged to Vote 1.

E G Corbin and E Whelan, Parliamentary Secretaries, received travelling expenses of \$2,988 and \$225 respectively, charged to Vote 1.

EXTERNAL AFFAIRS

During 1971-72 travelling expenses charged to External Affairs Vote 1 amounted to \$5,944 for the Hon M Sharp, Secretary of State for External Affairs; \$2,314 for A Ouellet, Parliamentary Secretary for the period April 1 to September 30, 1971 and \$1,080 for P St Pierre, Parliamentary Secretary for the period October 1, 1971 to March 31, 1972.

FINANCE

Hon E J Benson received travelling expenses of \$23,286* for the period April 1, 1971—January 27, 1972, charged to Vote 1.

Hon J N Turner received travelling expenses of \$2,495 for the period January 28, 1972 to March 31, 1972 chargeable to Vote 1, and \$238 charged to External Affairs Vote 1.

P Mahoney, Minister of State, received travelling expenses of \$961 charged to Vote 1.

J J Buchanan, Parliamentary Secretary, received travelling expenses of \$400 charged to Vote 1.

*Included in this amount is an amount of \$8,953 paid to the Department of National Defence for use of service aircraft on official business during 1970-71.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Hon Jean Chrétien received travelling expenses of \$3,935 charged to Vote 1 and \$3,539 charged to Department of External Affairs Vote 1.

J J Buchanan and A Sulatycky, Parliamentary Secretaries, received travelling expenses of \$2,670 and \$248 respectively, charged to Vote 1.

INDUSTRY, TRADE AND COMMERCE

Hon J L Pépin received travelling expenses of \$9,515 charged to Vote 1.

B Howard, Parliamentary Secretary, received travelling expenses of \$2,787 charged to Vote 1.

JUSTICE

Honourable J N Turner	(1)	12,500
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Honourable O E Lang	(1)	2,500
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Motor car allowance to Minister c.249, R.S., as amended

Honourable J N Turner	(2)	1,667
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Honourable O E Lang	(2)	333
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Honourable J N Turner received travelling expenses of \$12,216,

Honourable O E Lang received travelling expenses of \$5,975 charged to Vote 1.

LABOUR

Hon B MacKasey received travelling expenses of \$10,826 charged to Vote 1.

Hon M O'Connell received travelling expenses of \$318 charged to Vote 1.

R Perrault, Parliamentary Secretary, received travelling expenses of \$2,118 charged to Vote 1.

MANPOWER AND IMMIGRATION

Hon O Lang and Hon B Mackasey received travelling expenses of \$4,415 and \$1,874 respectively, charged to Vote 1.

Charles L Caccia and R J Perrault, Parliamentary Secretaries, received travelling expenses of \$500 and \$262 respectively, charged to Vote 1.

NATIONAL DEFENCE

Hon D S MacDonald and Hon E J Benson received travelling expenses of \$2,599 and \$2,986 respectively charged to Vote 1.

NATIONAL HEALTH AND WELFARE

Hon J C Munro received travelling expenses of \$15,529 charged to Vote 1.

A Ouellet, Parliamentary Secretary, received travelling expenses of \$5,181 charged to Vote 1.

NATIONAL REVENUE

Hon H Gray received travelling expenses of \$3,307 charged to Vote 1.

POST OFFICE

Travelling expenses of the Postmaster General for the fiscal year 1971-72 \$2,654.

PRIVY COUNCIL

The Rt Hon P E Trudeau received travelling expenses of \$2,816 charged to Vote 1.

MISCELLANEOUS STATEMENTS BY DEPARTMENT**Travelling Expenses of Ministers and Parliamentary Secretaries—*Concluded*****PRIVY COUNCIL—*Concluded***

Hon A J MacEachen and Hon Paul Martin received travelling expenses of \$11,509 and \$1,666 respectively, charged to Vote 1.

Hon R K Andras, Minister without portfolio and Hon P Mahoney, Minister of State received travelling expenses of \$475 and \$1,864 respectively charged to Vote 1.

Hon O E Lang, Minister of Manpower and Immigration and Hon J Turner, Minister of Justice received travelling expenses of \$10 and \$2,053 respectively, charged to Vote 1.

B J Danson, Parliamentary Secretary to the Prime Minister, J Jerome Parliamentary Secretary to the President of the Privy Council and A Béchar, Parliamentary Secretary to the Minister of Justice received travelling expenses of \$1,186, \$409 and \$51 respectively, charged to Vote 1.

Hon A W Gillespie, Minister of State for Science and Technology, received travelling expenses of \$2,914 charged to Vote 10.

PUBLIC WORKS

Hon J E Dubé and Hon A Laing received travelling expenses of \$759 and \$4,370 respectively charged to Vote 1.

REGIONAL ECONOMIC EXPANSION

Hon J Marchand received travelling expenses of \$8,543 charged to Vote 1.

J M Roberts Parliamentary Secretary received travelling expenses of \$372 charged to Vote 1.

SECRETARY OF STATE

Hon G Pelletier received travelling expenses of \$11,947 charged to Vote 1.

Hon R Stanbury, Minister without portfolio, received travelling expenses of \$5,835 charged to Vote 1.

Hon M O'Connell Minister of State, received travelling expenses of \$2,413 charged to Vote 1.

Hugh Faulkner, Parliamentary Secretary, received travelling expenses of \$2,241 charged to Vote 1.

Marcel Prud'Homme, Parliamentary Secretary, received travelling expenses of \$355 charged to Vote 1.

SOLICITOR GENERAL

Hon J P Goyer received travelling expenses of \$11,661, charged to Vote 1.

Douglas Hogarth, Parliamentary Secretary, received travelling expenses of \$87, charged to Vote 1.

SUPPLY AND SERVICES

Hon J Richardson received travelling expenses of \$3,828 charged to Vote 1.

TRANSPORT

Hon D C Jamieson, Minister of Transport, received travelling expenses of \$3,991, charged to Vote 1.

G. Duquet, Parliamentary Secretary, received travelling expenses of \$611, charged to Vote 1.

TREASURY BOARD

Hon C M Drury received travelling expenses of \$3,021 charged to Vote 1.

URBAN AFFAIRS AND HOUSING

Hon R K Andras received travelling expenses of \$1,900.

VETERANS AFFAIRS

Hon J E Dubé and Hon A Laing received travelling expenses of \$7,640 and \$4,779 respectively and L Francis, Parliamentary Secretary, received travelling expenses of \$257 charged to Vote 1.

Refunds of Amounts Credited to Revenue in Previous Years

PARTICULARS	Amount	PARTICULARS	Amount
	\$		\$
COMMUNICATIONS		POST OFFICE	
Reimbursement of radio licence fees to certain agencies, P.C. 1972-2/755, April 25, 1972.....	83,818	Miscellaneous.....	4
ENVIRONMENT	2,043	PUBLIC WORKS	
This amount represents journal voucher adjusting entries which corrected three items which were deposited in error to Non-Tax Revenue accounts in previous years.		Refund of overpayment of rent by the Indian and Northern Affairs Department.....	422
INDUSTRY, TRADE AND COMMERCE		To transfer to the Veterans Affairs Department, telephone commissions received from Bell Canada.....	947
Statistics Canada			1,369
Reimburse revolving fund for overpayment of interest.....	9,530	SECRETARY OF STATE	
JUSTICE—TAX REVIEW BOARD		Fees for Certificates of Citizenship.....	1,246
Refund of appeal fee incorrectly credited to revenue J de Seve.....	15	SOLICITOR GENERAL	
MANPOWER AND IMMIGRATION		Miscellaneous.....	24
Refunds of forfeitures (Bonds posted under provisions of the Immigration Act).....	7,850	TRANSPORT	
Refunds to employees of overpayments of rental payments for government owned housing.....	935	Aircraft landing fees.....	60
Refunds of overpayments of loans and other Accounts Receivable.....	366	Aircraft registration certificates.....	130
Remission of a penalty imposed under the provisions of the Immigration Act.....	1,500	Air-ground radio service.....	297
Miscellaneous.....	5	Airport licences.....	66
	10,656	Airworthiness certificates.....	75
NATIONAL HEALTH AND WELFARE		Aviation personnel licences.....	140
Refund of opium and narcotic penalties.....	6,230	Concessions—Restaurants and snack bars.....	23,945
Refund of Patent Licence Fees Vivance Compaigne Ltd....	42	Forfeitures—Canada Shipping Act.....	1,777
Miscellaneous.....	50	Harbour and wharfage fees.....	2,819
	6,322	Rentals—Land.....	5,100
NATIONAL REVENUE		Living quarters, employees.....	3,140
Customs and Excise		Office and shop space.....	1,063
Refund on reduced fine G E Barsacq.....	1,500	Public address systems.....	373
Refund of rental deductions overpaid J A Chapman.....	16	Space, control lines and power.....	1,295
To transfer a temporary security deposit taken to account in error as non-tax revenue.....	25	Transmission line privileges.....	436
	1,541	Sales—Electricity.....	1,620
		Gasoline and oil.....	54
		Water.....	34
		Miscellaneous.....	1,808
		Steamship inspection fees.....	10
			44,242
		CANADIAN TRANSPORT COMMISSION	
		Steamship Licence Fees.....	100
		VETERANS AFFAIRS	
		Fernard Cartier, monies received and subsequently reclaimed by payee.....	300

Special Distribution of Expenditures Maintained Under Authority of Treasury Board

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE					
Stat.			National Farm Products Marketing Council.....	100,000	
Minister of Agriculture			Contributions		
Salary and motor car allowance.....	17,000	17,000	Estimated amount required to recoup the Agricultural Commodities Stabilization account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1972.....	132,873,000	121,985,122
Vote 1			Estimated amount required to recoup the Agricultural Products Board account to cover net operating loss in the account as at March 31, 1972.....	1,280,000	522,507
ADMINISTRATION—Program expenditures			Compensation in accordance with the terms of the Pesticide Residue Compensation Act for damages occasioned to a farmer by reason of a pesticide residue.....	100,000	
Salary adjustment reserve.....	240,000		Canada's fee for membership in the International Dairy Federation.....	3,300	3,299
Operating costs.....	14,372,180		Contribution to Canadian Seed Growers' Association 4-H clubs organized in co-operation with Canadian Council on 4-H clubs, agricultural fairs, exhibitions and museums in accordance with regulations of the Governor in Council, payments pursuant to agreements in force on March 31, 1971 with agricultural fairs, exhibitions and museums for the construction of buildings and other major undertakings, and freight assistance on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto.....	1,778,200	1,566,108
	14,612,180	14,561,785	Contribution for livestock improvement.....	35,000	20,735
Contributions			Contribution to the Province of Quebec in accordance with terms and conditions prescribed by the Minister of Agriculture of amounts equal to fifty percent of the administrative expenses incurred by the Province and twenty-five percent of the premiums paid under an experimental crop insurance program during the period from April 1, 1970 to March 31, 1971.....	97,300	97,205
Contribution to the Canada Grains Council.....	50,000	50,000	Contribution to the Province of Quebec in accordance with terms and conditions prescribed by the Minister of Agriculture of amounts equal to fifty percent of the administrative expenses incurred by the Province and twenty-five percent of the premiums paid under an experimental crop insurance program during the period from April 1, 1971 to March 31, 1972.....	852,700	780,434
Canada's fee for membership in the International Commission on Irrigation and Drainage.....	1,400	1,328		163,280,900	125,124,310
Contribution to the Agricultural Economics Research Council of Canada in an amount equal to one-half of the contributions to the Council from other sources during the fiscal year but not exceeding \$50,000.....	50,000	48,162			
Contribution to the Commonwealth Agricultural Bureaux (L140,925)....	352,200	352,126			
	15,065,780	15,013,401			
Vote 5					
RESEARCH—Program expenditures					
Salary adjustment reserve.....	1,164,000				
Operating costs.....	44,446,625				
	45,610,625	45,595,925			
Capital costs.....	4,595,300	4,330,123			
Grants					
Grants in aid of agricultural research in universities and other scientific organizations in Canada.....	800,000	800,000			
Contributions					
Canada's fees for membership in the International Society for Horticultural Science.....	400	343			
	51,006,325	50,726,391			
Vote 10					
PRODUCTION AND MARKETING—Program expenditures					
Salary adjustment reserve.....	605,000				
Operating costs.....	22,350,460				
	22,955,460	21,755,047			
Vote 15					
GRANTS					
Grants as detailed in the estimates....	141,400	141,400			
Grants to assist in the marketing of agricultural products.....	20,000	7,500	Stat.		
Payments in the current and subsequent fiscal years for agricultural adjustment in accordance with terms and conditions approved by the Governor in Council.....	26,000,000		Contributions to the provinces under the Crop Insurance Act (Chap. 42 R.S. as amended).....	3,157,767	3,157,767

Special Distribution of Expenditures maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE—Concluded			ENERGY, MINES AND RESOURCES		
Vote 20			ADMINISTRATION PROGRAM		
HEALTH OF ANIMALS—Program expenditures			Operating costs.....	7,690,382	7,664,464
Salary adjustment reserve.....	737,500		Salary adjustment reserve.....	130,018	130,018
Operating costs.....	26,224,440		Grants and contributions (see Grants and Contributions).....	20,000	19,700
	26,961,940	26,441,865		7,840,400	7,814,182
Contributions:			MINERAL AND ENERGY RESOURCES PROGRAM		
Canada's fee for membership in the Office International des Epizooties.....	7,000	6,181	Operating costs.....	23,956,259	23,610,150
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act.....	800,000	767,988	Salary adjustment reserve.....	749,143	734,635
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies.....	60,000	41,639	Capital costs.....	1,863,000	1,862,958
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder.....	8,000	4,519	Economic stimulation program.....	1,721,000	1,028,706
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax.....	4,000	770	Grants and contributions (see Grants and Contributions).....	1,681,000	1,281,123
	27,840,940	27,262,962	Payments under the Emergency Gold Mining Assistance Act.....	12,630,423	12,630,423
			Payments to New Brunswick for rationalization of the Minto Coal Fields.....	4,050,000	4,050,000
				46,650,825	45,197,995
			EARTH SCIENCES PROGRAM		
			Operating costs.....	21,130,038	20,975,967
			Salary adjustment reserve.....	706,216	560,392
			Capital costs.....	7,520,500	7,514,364
			Economic stimulation program.....	1,353,000	1,066,647
			Grants and contributions (see Grants and Contributions).....	123,000	117,315
				30,832,754	30,234,685
			EXTERNAL AFFAIRS		
			Vote 1		
			Salary Adjustment Reserve.....	610,000	
			Operating Expenditures.....	69,172,317	
			Supplementary Estimates A.....	333,427	
			Transfers to votes 5 and 10.....	(246,298)	
			Allotment from TB Vote 5.....	17,550	
				69,886,996	68,417,402
			Vote 5		
			Capital expenditures.....	8,442,000	
			Supplementary estimates B.....	1	
			Transfer from Vote 1.....	210,999	
				8,653,000	8,652,535
			Vote 10		
			Grants and Contributions as detailed in the estimates.....	16,506,000	
			Supplementary estimates A.....	773,252	
			Supplementary estimates B.....	1	
			Transfer from Vote 1.....	35,299	
				17,314,552	18,179,643
			International Joint Commission		
			Vote 30		
			Salary Adjustment Reserve.....	3,400	
			Operating Costs.....	212,600	
			Special Allotment in connection with the Great Lakes and connecting channels.....	339,000	
			Allotment from TB Vote 5.....	13,300	
				568,300	521,331
Stat.					
Canadian Grain Commission Salaries of the Commissioners.....	80,172	80,172			
Stat.					
Write-off of active assets.....	185	185			
Total.....	296,562,949	256,112,750			

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Capital expenditures		
ADMINISTRATION			Capital cost allotment.....	24,164,001	23,077,967
Program expenditures			Payments to the National Battlefields Commission.....	400,000	400,000
Salary adjustment reserve allotment..	206,700	206,700		50,667,101	49,281,789
Operating costs allotment.....	9,126,800	9,018,319	Northern Canada Power Commission.....	50,000	50,000
Minister's salary and motor car allowance.....	17,000	17,000	GENERAL		
	9,350,500	9,242,019	Write-off Indian housing assistance.....	359,689	359,689
			Write-off of active assets.....	22,257	22,257
INDIAN AND ESKIMO AFFAIRS			Refunds of amounts credited to revenue in previous years.....	65,927	65,927
Operating expenditures				447,873	447,873
Salary adjustment reserve allotment..	1,160,000	1,160,000	Total.....	432,493,906	426,643,569
Operating costs allotment including contributions and special payments.....	195,705,427	195,091,118	INDUSTRY, TRADE AND COMMERCE		
Each grant as listed in the estimates..	2,434,000	1,870,190	Statistics Canada		
Capital expenditures			Vote 35		
Capital costs allotment:			Salary adjustment reserve allotment.....	980,734	980,013
Appropriation.....	62,796,000	62,793,316	Canada's fee for membership in the Inter-American Statistical Institute....	11,800	10,949
Less forecasted recoveries to extent received.....	-278,000	-296,321	Contribution to the Customs Co-operation Council.....	5,000	2,550
Indian annuities and miscellaneous pensions			Contribution to the International Association for the Research in Income and Wealth.....	750	750
Indian annuities (Chapter 149 R.S.)..	617,941	617,941	Contribution to the International Statistical Institute.....	750	750
Pension to Mrs Doris Ryckman (Chapter 50, Statutes of 1936).....	420	420	Operating costs (ex census).....	36,923,620	36,876,646
	262,435,788	261,236,664	Census Operating costs.....	32,234,572	31,304,000
				70,157,226	69,175,658
NORTHERN DEVELOPMENT			Stat.		
Operating expenditures			Refund of amounts credited to revenue in previous years.....	9,530	9,530
Salary adjustment reserve allotment..	122,900	100,000	Total.....	70,166,756	69,185,188
Operating costs allotment—net appropriation, excluding salary reserve and grant.....	21,861,100	21,834,202	JUSTICE		
Grants to the Government of the Yukon Territory as listed in the estimates.....	433,000	433,000	Tax Review Board		
Environmental Program—Northern Pipeline.....	1,225,000	1,104,389	Vote 10		
Capital expenditures			Operating costs allotment.....	277,500	276,239
Capital costs allotment			Stat.		
Appropriation.....	19,868,200	19,363,953	Salaries of the Members.....	169,058	169,058
Less forecasted recoveries to extent received.....	-147,000	-87,200		446,558	445,297
The grants and other transfer payments listed in the estimates and contributions.....			LABOUR		
Each grant, each contribution and each transfer payment as listed in the estimates.....	66,179,444	63,636,880	Vote 1		
	109,542,644	106,385,224	Program costs.....	11,805,998	10,433,538
			Salary Adjustment Reserve Allotment..	188,000	188,000
CONSERVATION			Grant to Canada Labour College.....	15,000	15,000
Operating expenditures			Payments of Transitional Assistance Benefits.....	1,170,000	976,236
Salary adjustment reserve allotment..	480,400	313,630	Payments of Adjustment Assistance Benefits.....	550,000	181,445
Forest fire-fighting reserve allotment..	400,000	400,000			
Each grant as listed in the estimates..	76,000	76,000			
Allotment for operating costs after deducting salary adjustment reserve, forest fire-fighting reserve and grants.....	30,754,700	30,663,521			
Less: Estimated revenues as per details in the Estimates.....	-5,608,000	-5,649,329			

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
LABOUR—Continued					
Grants to International Institute, Geneva.....	25,000	25,000	Payments for research in accordance with Section 6 of the vocational Rehabilitation of Disabled Persons Act.....	75,000	27,350
Grants for Special Research Studies.....	55,000	49,930	Payments in accordance with Section 10 of the Adult Occupational Training Act for manpower training research projects.....	350,000	66,814
Vote 1a			Grant to Frontier College of Canada	25,000	25,000
Transitional Assistance Benefits.....	1		Total.....	7,134,870	6,303,315
Vote 1b			Total—Department.....	281,999,170	279,152,394
Transitional Assistance Benefits.....	1				
Stat.			Immigration Appeal Board		
Minister's salary and motor car allowance.....	17,000	17,000	Vote 25		
Stat.			Program expenditures		
Payments of Compensation.....	5,420,236	5,420,236	Salaries.....	790,000	706,598
Total Department.....	19,246,236	17,306,385	Salary adjustment reserve allotment.....	18,000	
			Other operation and maintenance.....	298,000	193,813
			Total.....	1,106,000	900,411
			Total.....	283,105,170	280,052,805
MANPOWER AND IMMIGRATION					
Vote 1			Unemployment Insurance Commission		
ADMINISTRATION			Headquarters.....	14,873,306	14,278,641
Program expenditures			Atlantic Region.....	5,742,000	5,054,988
Operating costs allotment.....	14,182,700	13,692,045	Quebec Region.....	12,896,000	12,370,561
Total.....	14,182,700	13,692,045	Ontario Region.....	13,845,000	12,613,762
Vote 5			Prairie Region.....	5,789,000	5,620,022
DEVELOPMENT AND UTILIZATION OF MANPOWER			Pacific Region.....	5,695,000	5,690,370
Operating expenditures				58,840,306	55,628,344
Operating costs allotment.....	236,855,600	236,500,310	Less: Amount recoverable from the Canada Pension Plan account.....	360,000	250,500
Total.....	236,855,600	236,500,310		58,480,306	55,377,844
Vote 15			NATIONAL REVENUE		
IMMIGRATION			Customs and Excise		
Program expenditures, the grants listed in the estimates and contributions			Salary adjustment reserve allotment.....	1,845,879	
Operating costs allotment.....	21,571,000	21,229,535	Operating costs allotment.....	86,735,421	86,489,472
Grants to immigrant welfare organizations.....	160,000	90,000	Less: Amounts recoverable from firms requiring special services.....	1,660,000	1,604,682
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, subject to the approval of Treasury Board, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants.....	2,095,000	1,337,189		86,921,300	84,884,790
Total.....	23,826,000	22,656,724	Taxation		
Vote 20			Vote 5		
PROGRAM DEVELOPMENT SERVICE			Salary adjustment reserve allotment.....	2,575,000	2,575,000
Program expenditures, the grants listed in the estimates and contributions.....	6,446,208	6,127,511	Operating costs allotment.....	97,858,991*	97,742,803
Operating costs allotment.....	113,662		Grant to the Inter-American Centre of Tax Administrators.....	15,000	15,000
Grants for manpower research and development.....	125,000	56,640		100,448,991	100,332,803

*Plus authority to credit to the vote estimated recoverables of (\$8,500,000) from the Canada pension plan account and recoverable expenditures on behalf of the Unemployment Insurance Commission.

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PRIVY COUNCIL					
Science Council of Canada					
Vote 35					
Salary adjustment reserve allotment.....	22,000	17,395			
Operating costs allotment.....	1,322,000	1,321,974			
	1,344,000	1,339,369			
REGIONAL ECONOMIC EXPANSION					
Salary Adjustment Reserve.....	486,538	486,538			
Incentives Salaries and Wages.....	3,724,600	2,680,081			
Man Year Transfer to Justice.....	19,231				
Summer Student Employment.....	44,070	44,070			
Francophone Recruitment.....	72,000	52,982			
Operating Expenditures Exclusive of other allotments.....	26,486,232	23,024,664			
	30,832,671	26,288,335			
Capital expenditures—net appropriation.....	9,526,200	4,370,629			
	9,526,200	4,370,629			
GRANTS					
Industrial Incentives.....	25,000	10,000			
CONTRIBUTIONS					
Developmental Planning and Administration.....	7,938,000	6,914,518			
Industrial Incentives.....	106,735,000	101,940,306			
Special ADIA Reserve.....	4,890,000				
Infrastructure Assistance.....	101,202,000	95,688,069			
Social Adjustment and Rural Economic Development.....	75,555,000	73,405,257			
	296,345,000	277,958,150			
Total.....	\$336,703,871	\$308,617,114			
SECRETARY OF STATE					
Department					
Vote 1					
ADMINISTRATION PROGRAM					
Operating Costs Allotment.....	3,209,764	3,206,846			
Vote 5					
BILINGUALISM DEVELOPMENT PROGRAM					
Operating Costs Allotment.....	1,395,759	1,364,890			
Vote 10					
BILINGUALISM DEVELOPMENT—The grants listed in the estimates and contribution					
Grants for language research.....	330,000	143,000			
Grants for the promotion of Bilingualism.....	1,651,000	1,611,203			
Grants to assist English and French language groups in area where they are established as minorities and to promote intercultural understanding..	1,915,000	1,914,976			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence.....	73,318,000	73,318,000			
Vote 15					
ARTS AND CULTURAL SUPPORT—Program expenditures, the grants listed in the estimates and contributions					
Operating Costs Allotment.....	845,256	765,635			
Grant to the Fathers of Confederation Memorial Trust Charlottetown PEI..	225,000	225,000			
Arts and cultural service organizations and activities—research and support grants.....	1,278,000	1,278,000			
Vote 22A					
CENTENARY OF CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM—Payments in 1970-71 and 1971-72 fiscal years in respect of program expenditures and contributions—Unexpended balance carried forward from 1970-71 appropriations.....					
			9,844,893	9,838,222	
Vote 25					
EDUCATION SUPPORT—Program expenditures and the grants listed in the estimates operating costs allotment....					
			537,000	486,389	
Vote 30					
TRANSLATION PROGRAM—Program expenditures and the grants listed in the estimates					
Operating costs allotment.....			11,062,513	11,045,185	
Grants to Universities in support of Translation Training Program.....			75,000	73,500	
Vote 35					
CITIZENSHIP DEVELOPMENT PROGRAM					
Operating costs allotment.....			3,685,518	3,681,886	
Vote 40					
CITIZENSHIP DEVELOPMENT—The grants listed in the estimates and contributions.....					
Grants to the provinces and voluntary agencies for expenses in relation to interprovincial and international visits.....			4,725,000	4,713,867	
Grants for citizenship promotion—Immigrant Participation.....			500,000	372,611	
Grants for Citizenship Promotion—Indian Participation.....			5,505,200	5,204,550	
Grants for Citizenship Promotion—Human Rights.....			140,000	80,320	
Grants for Citizenship Promotion—Citizenship Participation.....			805,600	707,105	
Grant to the Canadian General Council of the Boy Scouts Association.....			10,000	10,000	
Grant to the Canadian Council of the Girl Guides Association.....			10,000	10,000	
Grant to the Boys' Clubs of Canada.....			7,500	7,500	
Contributions in accordance with agreements with the provinces for travelling expenses in relation to Interprovincial visits.....			1,055,000	1,023,134	
Contribution towards the cost of citizenship and language instructions for immigrants equal to one-half the appropriate provincial or territorial Government's shares.....			934,000	382,050	
Contribution to the Provinces and the Territories towards the cost of language texts for citizenship classes..			160,000	119,592	
Vote 41a					
OPPORTUNITIES FOR YOUTH—Program expenditures and contributions					
Operating costs allotment.....			2,154,000	2,150,454	
Contributions for Opportunities for Youth Projects.....			22,558,000	22,541,702	
Vote 45					
CITIZEN REGISTRATION PROGRAM					
Operating costs allotment.....			2,056,251	2,055,626	

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures	Expenditures
	\$	\$	\$
Canadian Radio-Television Commission			
Contributions towards research under Section 18 of the Broadcasting Act.....		14,450	
Operating costs.....		4,717,633	
		<u>4,732,083</u>	
SOLICITOR GENERAL			
Department			
Vote 1			
Program expenditures			
Operating costs allotment.....		1,792,232	
Grant to the Canadian Corrections Association.....		5,000	
University scholarships in social sciences.....		7,000	
		<u>1,804,232</u>	
SOLICITOR GENERAL—Concluded			
Correctional Services			
Vote 5			
Penitentiary Service—Operating expenditures			
Operating costs allotment.....			65,343,001
Grants to authorized after-care agencies.....			335,000
			<u>65,678,001</u>
Vote 10			
Penitentiary Service—Capital Expenditures			
Capital costs allotment.....			14,137,200
Vote 15			
National Parole Board—Operating expenditures			
Operating costs allotment.....			5,691,202
Total Correctional Services.....			<u>85,506,403</u>
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Vote 20			
Law enforcement—Operating expenditures	Estimates	Allotments	Expenditures
	\$	\$	\$
Salary adjustment, reserve allotment.....	305,340	305,340	305,340
Grant to the Canadian Association of Chiefs of Police.....	1,000		
20 a.....	1		
	1,001	25,001	25,000
Grant to the R C M Police Veterans' Association.....	1,000	1,000	1,000
Grant to the International Association of Chiefs of Police.....	1,000	1,000	1,000
Operating costs allotment.....	175,951,543		
Transfer from Treasury Board Vote 5 Contingencies.....	3,314,820		
	<u>179,266,363</u>	<u>171,346,039</u>	<u>169,014,562</u>
	179,574,704	171,678,380	169,346,902
	57,098,750	49,202,426	49,202,426
	<u>122,475,954</u>	<u>122,475,954</u>	<u>120,144,476</u>
<i>Less: Amount recoverable (125%).....</i>			
Vote 25			
Law enforcement—			
Capital expenditures.....	19,244,100		
25 a.....	1,426,000		
25 b To authorize the transfer of \$414,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1971 for the purpose of this vote.....	1		
Transfer from Vote 10.....	414,999		
	<u>21,085,100</u>	<u>21,085,100</u>	<u>20,540,244</u>
	143,561,054	143,561,054	140,684,720
Total.....	<u>143,561,054</u>	<u>143,561,054</u>	<u>140,684,720</u>

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
TRANSPORT					
HEADQUARTERS PROGRAM			Intercolonial and Prince Edward Island Railway Employees' Provident Fund.....	7,600,000	7,166,723
Minister of Transport—Salary and motor car allowance.....	17,000	17,000	Payments to the Canadian National Railway Company in respect of the termination of collection of tolls on the Victoria Bridge, Montreal.....	975,311	975,311
Operating costs.....	9,851,009	9,582,874		72,332,311	71,793,022
Reimbursement of the Ministry of Transport revolving fund.....	200,000	143,786			
Refunds of amounts credited to revenue in previous years.....	40,510	40,510			
	10,108,519	9,784,170	AIR SERVICES		
			Operating Expenditures		
Transportation Development Agency			GRANTS		
Operating costs.....	2,142,615	1,870,477	Grants to the Royal Canadian Flying Club Association.....	10,000	10,000
Capital costs.....	3,600,000	2,672,136	Grant to flying clubs, schools and instructors.....	25,000	23,450
Salary adjustment reserve allotment.....	17,385				
	5,760,000	4,542,613	CONTRIBUTIONS		
			Contributions towards the operation of municipal or other Airports.....	898,000	895,821
Marine Services			Contributions to assist in the construction of/or improvements to Terminal and/or Maintenance Service Buildings for Municipal Mainline Airports.....	1,164,000	259,383
Operating costs.....	91,508,911	92,516,725	Contributions in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment of local airports and related facilities.....	1,000,000	931,859
Capital expenditures.....	27,129,718	22,831,946	Payments to other Governments or International Agencies for the operation and maintenance of airports, air navigation and airways facilities.....	350,000	334,150
Salary adjustment reserve allotment.....	182,796		Operating costs allotment.....	157,861,052	155,780,245
Grants and contributions.....	31,000	23,168	Salary adjustment reserve allotment.....	2,799,143	
Federal Court Awards.....	10,000	10,000	Capital expenditures.....	49,120,318	48,895,423
Refunds of amounts credited to revenue in previous years.....	3,732	3,732	Federal Court Award.....	2,072	2,072
	118,866,157	115,385,571		213,229,585	207,132,403
<i>Less: Estimated revenue.....</i>	11,281,000	12,336,246	<i>Less: Estimated revenue.....</i>	46,342,000	47,745,448
	107,585,157	103,049,325	Total.....	166,887,585	159,386,955
Canadian Surface Transportation Administration			Canadian Transport Commission		
Operating costs.....	2,116,807	2,092,858	(Sub-vote)		
Salary adjustment reserve allotment.....	22,193		Steamship subventions for coastal services		6,340,000
Canadian National Railways operating			Expenditures.....		6,303,000
Ferry Service Deficits.....	35,299,000	35,256,523			
Capital expenditures.....	25,756,000	25,755,217			
Grants and contributions					
Research in the field of road and motor vehicle safety.....	50,000	46,697			
Supplemental Pension Allowances to former employees of Newfoundland Railways, Steamship and Telecommunications Services, transferred to Canadian National Railways.....	513,000	499,693			

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
VETERANS AFFAIRS					
ADMINISTRATION					
Vote 1			BUREAU OF PENSIONS ADVOCATES		
Program expenditures.....	6,649,879	5,718,813	Vote 24a		
Salary adjustment reserve.....	31,121		Operating expenditures.....	1	
Transfer from Treasury Board vote 5			Transfer from vote 1.....	1,076,999	1,022,124
Contingencies.....	147,840		Total.....	1,077,000	1,022,124
	6,828,840	5,718,813	PENSIONS		
Less: transfer to vote 24a.....	1,076,999		Vote 25		
Voted budgetary expenditures.....	5,751,841	5,718,813	Operating expenditures.....	3,941,685	3,940,603
Stat.			Salary adjustment reserve.....	1,791	
Expenditures.....	17,300	17,300	Reserve.....	39,524	
Total.....	5,769,141	5,736,113	25a.....	1	
			25b.....	1	
WELFARE SERVICES			Transfer from Treasury Board vote 5		
Vote 5			Contingencies.....	3,600	
War Veterans Allowance Board—			Vote 30		
Operating expenditures.....	352,144	339,115	Pensions for disability and death, etc....	237,760,000	231,349,732
Salary adjustment reserve.....	1,856		Compensation for loss of earnings.....	52,000	27,144
5a.....	1		Total.....	241,798,602	235,317,479
5b.....	1		TREATMENT SERVICES		
Vote 10			Vote 35		
War Veterans Allowance Board—War			Salary adjustment reserve.....	417,971	
Veterans Allowances and Civilian			Treatment and related allowances.....	2,727,000	2,603,352
War Allowances.....	83,275,000	77,220,351	Operating costs.....	99,404,029	93,692,716
Vote 15			Plus authority to credit revenues, if		
Operating expenditures.....	7,692,580	7,692,580	received, up to 125 %.....	34,540,000	30,311,090
Salary adjustment reserve.....	1,420		Transfer from Treasury Board vote 5		
Transfer from Treasury Board vote 5			Contingencies.....	48,000	
Contingencies.....	77,715	56,301	Vote 40		
Vote 20			Capital expenditures.....	9,695,000	4,796,065
Assistance in accordance with the pro-			Total.....	77,752,000	70,781,043
visions of the Assistance Fund Regula-			VETERANS' LAND ADMINISTRATION		
tions.....	8,398,000	8,345,678	Vote 45		
Grant to Army Benevolent Fund.....	18,000	18,000	Program expenditures.....	6,645,991	6,482,962
Grant to Royal Canadian Legion.....	9,000	9,000	Salary adjustment reserve.....	9	
Contribution to the Commonwealth			Grants as detailed in the estimates.....	50,000	28,201
War Graves Commission.....	647,475	647,470	Transfer from Treasury Board vote 5		
Other benefits.....	3,609,525	3,157,674	Contingencies.....	9,000	
Voted budgetary expenditures.....	104,082,717	97,486,169	Voted budgetary expenditures.....	6,705,000	6,511,163
Stat.			Stat.		
Expenditures.....	1,679,080	1,679,080	Expenditures.....	4,753,550	4,753,550
Total.....	105,761,797	99,165,249	Total.....	11,458,550	11,264,713
			Grand total.....	443,617,090	423,286,721

Names of Members of Commissions and Rates of Pay

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

L A Couture Acting Chairman \$28,000 A S Whitely Member \$25,000

Prices and Incomes Commission

J H Young Chairman \$38,000 G V Haythorne Member \$32,000

ENVIRONMENT

Canadian Fisheries Advisory Council

Members of this Commission receive per diem rate of \$50. Leonce Chenard, Guy Bernier, Dr R D Connor, D F Corney, Martin Ericksen, Dr Henri Favre, T B Fraser, W E MacInnes, D F Miller, W O Morrow, R I Nelson, Leonard H Omstead Jr, W Plummer, R A Prince, M Rodgerson, P P Russell, Sol Sinclair.

Canadian Forestry Advisory Council

Members of this Commission receive per diem rate of \$50. T N Beaupre, R L Bishop, Fernand Boutin, Pierre R Gendron, J W Ker, A P MacBean, W R Parks, Michel Perron, R G Rogers, J S Rowe, J S Stokes, V A Wood.

Fisheries Price Support Board

Members of this Commission receive per diem rate of \$50. Bernard Blais, J B Estey, K F Harding, Harold I Mifflin.

Fisheries Research Board

Members of this Commission receive per diem rate of \$75. Bernard Blais, Dr Donald A Chant, Dr R D Connor, Dr R H Common, David F Corney, Dr E S Deevey, Dr Henri Favre, Dr Gilbert Filteau, E L Harrison, Dr R R Logie, J B Morrow, Leonard H Omstead Jr, Captain Thomas P Pallant, Dr G L Pickard, Calvert C Pratt.

Inter American Tropical Tuna Commission

Robert L Payne \$75.

International Commission in the Northwest Atlantic Fisheries

B J Comeau \$75, A A Etchegary \$75, K Henriksen \$75, A W Needler \$75, H D Pyke \$25.

International Great Lakes Fishery Commission

C H D Clark \$75, F E J Fry \$75, A L Pritchard \$75

International Pacific Fishery Commission

James Cameron \$75

International Pacific Halibut Commission

Frank W Millerd \$75

International Pacific Salmon Fishery Commission

Roderick Haig-Brown \$75, R Nelson Sr \$75

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Historic Sites and Monuments Board of Canada

Under authority of P.C. 1969-2/1876 dated October 1, 1969 per diem rates of \$100 were paid to the following members: G Anderson, F W Bolger, D G Creighton, L Harris, M Laterreur, J J Lefebvre, G MacBeath, J K Nesbitt, J J Talman, L Thomas, A R Turner, P B Waite.

INDUSTRY, TRADE & COMMERCE

Preparatory Commission for Metric Conversion

Gordon C L Draeseke, W Murdock Hall, Duncan R B McArthur, James O Wright, Maurice Archer, Lesley H Chater, Pierre Demers, Arnold J Groleau, Darcy D Morris, Rejean Parent,

Betty E Robinson, Thomas A Somerville, G G Ernest Steele, James W E Thomas, Alexander S Tirell, Albert Cohen. Per diem for these members is \$150 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith

LABOUR

The Canada Labour Relations Board was established under the Industrial Relations and Disputes Investigation Act, c.54, 1948 and consists of a chairman, vice chairman and such number of other members, not exceeding eight, as the Governor in Council may determine.

Chairman Arthur H Brown, annual rate \$18,287. Vice Chairman J J Quinlan, annual rate \$2,400. Members: E R Complin, J A D'Aoust, W T Wilson, Gerard Picard, R C Smith, J Guilbault, K Hallsworth, D MacDonald, per diem \$125.

A Commission of Enquiry pursuant to Section 35(1) of the Canada Labour (Standards) Code to enquire into Hours of Work Extension Order covering the transport of goods by motor vehicle and the transport of mail by motor vehicle by contractors of the Canada Post Office.

Commissioner C A L Murchison, per diem \$150.

A Commission of Enquiry pursuant to Sections 62 and 86 of the Canada Labour Code for labour safety and labour standards concerning employment by contractors of the Canada Post Office who transport mail by motor vehicles and businesses in connection with the transport for hire of goods and passengers by motor vehicle connecting provinces.

Commissioner C A L Murchison, per diem \$150

A Commission of Enquiry pursuant to Section 62(1) of the Canada Labour Code enquiring into the hours of work extension order for the Province of Newfoundland.

Commissioner H S Johnstone, per diem \$150.

A Commission of Enquiry pursuant to Section 62(1) of the Canada Labour Code to enquire into hours of work practices in the West Coast shipping industry.

Commissioner Dr K A Pugh, per diem \$150.

MANPOWER AND IMMIGRATION

The Immigration Appeal Board

The board consists of Miss J V Scott, chairman, J C A Campbell and J P Houle, vice-chairmen, U Benedetti, J A Byrne, L J Cardin, F Glogowski, G Legaré and A B Weselak, members, all paid on an annual basis.

NATIONAL HEALTH AND WELFARE

The members of the Commission on the Enquiry into the Non-Medical Use of Drugs, Marie-Andree Bertrand, Ian Lachlan Campbell, Heinz E Lehmann and J Peter Stein received remuneration at the rate of \$150 per day.

PRIVY COUNCIL

Royal Commission on Pilotage

Living allowances and transportation expense at a per diem of \$50 were paid to Y Bernier.

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Continued

Royal Commission on Bilingualism and Biculturalism

Commissioner A Raynauld received payment at a per diem rate of \$100 and living allowance at a per diem rate of \$25.

Royal Commission on Farm Machinery

Commissioner C L Barber received payment at a per diem rate of \$150 and living allowance at a per diem rate of \$25.

Indian Claims Commission

Commissioner L I Barber received payment at a per diem rate of \$150 and living allowance at a per diem rate of \$25.

EXPENSES OF THE ROYAL COMMISSION ON PILOTAGE

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$	\$ 56,800	\$ 56,368

P.C. 1962-1575, November 1, 1962 authorized the appointment of Y Bernier, as chairman, and H A Renwick and R K Smith as commissioners under Part I of the Inquiries Act, to inquire into and report upon the problems relating to marine pilotage provided in Canada, more particularly under the Canada Shipping Act, and to recommend the changes, if any, that should be made in the pilotage system now prevailing, having regard to safety of navigation, development of shipping and commerce, the interests of pilots, shipowners, masters and the public generally; and in particular, without restricting the generality of the foregoing to consider and report upon:

- the extent and nature of marine pilotage requirements, including compulsory pilotage, compulsory payment of pilotage dues and the granting of exemptions;
- the duties, responsibilities and status of marine pilots; and
- the adequacy of the organizational structure provided in the Canada Shipping Act for the administration, regulations and financing of pilotage, taking into consideration such factors as the provision of pilotage services, the determination, collection and disposal of pilotage dues, and the entry into service, technical standards, conduct, income, welfare and pension arrangements of pilots.

P.C. 1962-19/1758, December 13, 1962 authorized payment to Y Bernier, chairman, of (a) a per diem living allowance of \$50 while absent from his normal place of residence in connection with his duties with the Commission, (b) actual and reasonable out-of-pocket transportation expenses incurred while absent from his normal place of residence in connection with his duties with the Commission; and to H A Renwick and R K Smith of (a) an amount not exceeding \$100 per day for each day during which they are engaged in performing duties as commissioners, (b) a per diem allowance of \$20 each while absent from their normal places of residence in connection with their duties as commissioners, and (c) actual and reasonable out-of-pocket transportation expenses incurred while absent from their normal places of residence in connection with their duties as commissioners.

A classification of expenditures follows:

Salaries and wages.....	\$ 25,863
Group surgical-medical insurance.....	12
Travelling expenses.....	2,706
Local transportation.....	76

Telephones and telegrams.....	538
Postage.....	1
Professional and special services.....	279
Rental.....	161
Stationery and office supplies.....	2
Printing Commission's report.....	26,730
	<u>\$ 56,368</u>

EXPENSES OF THE ROYAL COMMISSION ON BILINGUALISM AND BICULTURALISM

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$	\$ 64,000	\$ 62,451

P.C. 1963-1106, July 19, 1963 as amended by P.C. 1965-2074, November 22, 1965 and P.C. 1968-1926, October 8, 1968 authorized the appointment of D Dunton and J L Gagnon as co-chairmen, and C Cormier, R Frith, P Lacoste, Mrs G Laing, A Raynauld, J B Rudnykyj, F Scott and P Wyczynski as commissioners under Part I of the Inquiries Act, to inquire into and report upon the existing state of bilingualism and biculturalism in Canada and to recommend what steps should be taken to develop the Canadian confederation on the basis of an equal partnership between the two founding races, taking into account the contribution made by the other ethnic groups to the cultural enrichment of Canada and the measures that should be taken to safeguard that contribution; and in particular, without restricting the generality of the foregoing, to consider and report upon:

- the situation and practice of bilingualism within all branches and agencies of the federal administration—including Crown corporations—and in their communications with the public and to make recommendations designed to ensure the bilingual and basically bicultural character of the federal administration;
- the role of public and private organizations, including the mass communications media, in promoting bilingualism, better cultural relations and a more wide-spread appreciation of the basically bicultural character of our country and of the subsequent contribution made by other cultures; and to recommend what should be done to improve that role; and
- having regard to the fact that constitutional jurisdiction over education is vested in the provinces, to discuss with the provincial governments the opportunities available to Canadians to learn the English and French languages and to recommend what could be done to enable Canadians to become bilingual.

The Order in Council authorized the commissioners to exercise all the powers conferred upon them by section 11 of the Inquiries Act; to adopt such procedures and methods as they may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and at such places as they may decide from time to time; to engage the services of such counsel, staff and technical advisers as they may require at rates of remuneration and reimbursement approved by the Treasury Board.

The Order in Council also directed that the commissioners report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry.

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Continued

P.C. 1963-31/1406, September 26, 1963, as amended by P.C. 1968-37/1599, August 21, 1968 and P.C. 1968-24/2100, November 19, 1968, authorized payment to the commissioners of (a) an amount not exceeding \$100 per day for each day during which they are engaged in performing their duties as commissioners; (b) a per diem living allowance of \$25 while absent from their normal place of residence in connection with their duties as commissioners; and (c) actual and reasonable out-of-pocket transportation expenses while absent from their normal place of residence in connection with their duties as commissioners.

A classification of expenditures follows:

Salaries and wages.....	26,748
Commissioner's honoraria.....	100
Terminable allowances.....	582
Travelling expenses.....	508
Local transportation.....	74
Removal expenses.....	7
Telephones and telegrams.....	1,323
Postage.....	12
Professional and special services.....	9,326
Rental.....	302
Stationery and office supplies.....	137
Printing Commission's report.....	10,770
Publication of reports.....	12,541
Freight, express and cartage.....	21
	<u>\$ 62,451</u>

EXPENSES OF THE ROYAL COMMISSION ON FARM MACHINERY

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$	\$ 24,300	\$ 23,837

P.C. 1966-978, May 26, 1966 authorized the appointment of Clarence Lyle Barber of Winnipeg Manitoba, as commissioner, under Part I of the Inquiries Act to inquire into the costs of farm machinery and repair parts and, in particular, without limiting the generality of the foregoing, to inquire into and report upon:

- the factors affecting the price to the user of the agricultural machinery and equipment and parts in Canada including full reference to the impact of financing, distribution and servicing costs on the total price of the user;
- the costs to the user of agricultural machinery in Canada as compared with the costs of similar equipment to users in other countries, both in absolute terms and in relation to total costs;
- the present and prospective competitive position of the Canadian agricultural machinery industry in Canadian and in export markets as compared with agricultural machinery industries in other countries, including an examination of research and development activity and its relationship to the establishment of new facilities in Canada;
- the historical and present relationship between the price and the productivity of agricultural machinery, and
- measures that would contribute to the expansion of efficient production of agricultural machinery, the attainment of technological advances, the improvement of distribution, financing and servicing facilities and the enhancement of the industry's competitive position so that Canadian farmers would be ensured most favourable prices for, and availability of, machinery and parts.

The Order in Council also authorized the commissioner to exercise all the powers set out in section 11 of the Inquiries Act; to engage the services of counsel, technical advisers, experts and staff as may be required, at rates of remuneration, including transportation and living expenses as may be approved by the Treasury Board; to adopt such procedures and methods as he may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and at such places in Canada as he may decide from time to time; and directed the commissioner to report to the Governor in Council and file the relevant papers and records with the Dominion Archivist as soon as reasonably may be after conclusion of the inquiry.

P.C. 1966-35/1096, June 16, 1966, as amended, authorized payment to the commissioner of:

- an honorarium of \$150 per day while on duty as commissioner of the inquiry;
- a non-accountable living allowance of \$25 per day and actual transportation expenses while in travel status away from his normal place of residence in connection with the work of the Commission in Canada; and
- actual travelling and transportation expenses while in travel status away from his normal place of residence in connection with the work of the Commission outside of Canada.

A classification of expenditures follows:

Salaries and wages.....	7,330
Commissioner's honoraria.....	300
Group surgical-medical insurance.....	4
Travelling expenses.....	601
Local transportation.....	99
Telephones and telegrams.....	227
Postage.....	600
Professional and special services.....	2,157
Stationery and office supplies.....	1,012
Printing Commission's report.....	11,266
Publication of reports.....	159
Freight, express and cartage.....	82
	<u>\$ 23,837</u>

EXPENSES OF THE ROYAL COMMISSION ON THE STATUS OF WOMEN IN CANADA

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$	\$ 14,500	\$ 13,748

P.C. 1967-312, February 16, 1967, as amended by P.C. 1968-229, February 2, 1968, authorized the appointment of Mrs J Bird Ottawa as chairman, J Henripin Montreal, J Humphrey Montreal, Miss E G MacGill Toronto, Mrs O Lange Claresholm Alta, Miss J Lapointe Quebec City and Mrs R Ogilvie Fredericton, as commissioners, under Part I of the Inquiries Act to inquire into and report upon the status of women in Canada, and to recommend what steps might be taken by the Federal Government to ensure for women equal opportunities with men in all aspects of Canadian society, having regard for the distribution of legislative powers under the constitution of Canada, particularly with reference to federal statutes, regulations and policies that concern or affect the rights and activities of women and, without restricting the generality of the foregoing, to inquire into and report upon:

- laws and practices under federal jurisdiction concerning the political rights of women;

Names of Members of Commissions and Rates of Pay—Continued

PRIVY COUNCIL—Continued

- (b) the present and potential role of women in the Canadian labour force, including the special problems of married women in employment and measures that might be taken under federal jurisdiction to help in meeting them;
- (c) measures that might be taken under federal jurisdiction to permit the better use of the skills and education of women who wish to re-enter professional or skilled employment;
- (d) federal labour laws and regulations in their application to women;
- (e) laws, practices and policies concerning the employment and promotion of women in the federal civil service, by federal Crown corporations and by federal agencies;
- (f) federal taxation pertaining to women;
- (g) marriage and divorce;
- (h) the position of women under the criminal law;
- (i) immigration and citizenship laws, policies and practices with respect to women; and such other matters in relation to the status of women in Canada as may appear to the commissioners to be relevant.

The Order in Council also authorized the commissioners to exercise all the powers conferred on them by section 11 of the Inquiries Act; to sit at such times and at such places as they may decide from time to time; to engage the services of such counsel, staff and technical advisers as they may require at rates of remuneration and reimbursement approved by the Treasury Board; and to report to the Governor in Council with all reasonable despatch, and file its papers and records with the Dominion Archivist as soon as reasonably may be after the conclusion of the inquiry.

P.C. 1968-25/1853, October 1, 1968, rescinded Treasury Board Minute 665699, March 16, 1967, and authorized payment to the commissioners of (a) an honorarium of \$150 per day while on duty with the Commission; (b) a non-accountable living allowance of \$25 per day and actual transportation expenses while in travel status away from their normal place of residence in connection with the work of the Commission in Canada; and (c) actual transportation and travelling expenses when on duty for the Commission outside of Canada.

A classification of expenditures follows:

Salaries and wages.....	5,610
Group surgical-medical insurance.....	14
Local transportation.....	45
Telephones and telegrams.....	188
Stationery and office supplies.....	2
Printing Commission's report.....	7,885
Freight, express and cartage.....	4
	<hr/>
	\$ 13,748

EXPENSES OF THE INDIAN CLAIMS COMMISSION

	Estimates	Allotments	Expenditures
Expenses.....(12)	\$ 350,000	\$ 190,400	\$ 139,220

P.C. 1969-2405, December 19, 1969, authorized the appointment of Dr Lloyd Barber as a commissioner, under Part I of the Inquiries Act to inquire into, study and report on how the second and third classes of Indian claims may best be adjudicated, to consult with authorized representatives of the Indians and,

- (a) to receive and study the grievances arising in respect of:
 - (i) the performance of the terms of treaties and agreements

formally entered into by representatives of the Indians and the Crown; and

- (ii) the administration of moneys and lands pursuant to schemes established by legislation for the benefit of the Indians;
- (b) to recommend measures to be taken by the Government of Canada to provide for the adjudication of the claims received that he considers can be demonstrated to require special action in relation to any group or groups of Indians; and
- (c) to advise as to categories of claims that, in his judgement, ought to be referred to the courts or to any special quasi-judicial or administrative bodies that he recommends as being desirable for adjudication of special awards.

The Order in Council also authorized the commissioner to exercise all the powers conferred on him by section 11 of the Inquiries Act; to adopt such procedures and methods and to make such rules, including rules establishing time limits for the reception of claims, that he deems expedient for the proper conduct of his inquiry and study and to sit at such times and places as he may decide; to engage the services of such counsel, advisers and staff as he may require at rates of remuneration approved by the Treasury Board and to secure such advice and assistance as he may require from the service of Canada; to propose measures for the consideration of the Governor in Council that, in his opinion, would facilitate the conduct of his consultation, inquiry and study; report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist his papers and records as soon as reasonably may be after conclusion of his inquiry and study.

P.C. 1970-8/199, February 3, 1970, authorized payment to the commissioner of:

- (a) an honorarium of \$150 per day while on duty as commissioner of the inquiry;
- (b) a non-accountable living allowance of \$25 per day and actual transportation expenses while in travel status away from his normal place of residence in connection with the conduct of the commission.

A classification of expenditures follows:

Salaries and wages.....	29,282
Commissioner's honoraria.....	9,600
Group surgical-medical insurance.....	10
Travelling expenses.....	20,584
Local transportation.....	71
Telephones and telegrams.....	4,020
Postage.....	661
Professional and special services.....	65,333
Rental.....	3,082
Repair office equipment.....	1,161
Stationery and office supplies.....	4,643
Freight, express and cartage.....	10
All other expenditures.....	763
	<hr/>
	\$ 139,220

Public Service Staff Relations Board

Miscellaneous

Names of full-time members: J Finkelman, Chairman; G E Gauthier, Vice-Chairman; part-time members: A Andras (died on May 13, 1971); C P Chaston; Miss H Cryderman; R Doucet; S Frankel; E Gosselin; E O'Connor; D G Pyle.

The rate of pay for part-time members is \$100 per day for each day they are engaged on the work of the Board.

Names of Members of Commissions and Rates of Pay—Concluded

PRIVY COUNCIL—Concluded

Science Council of Canada

Dr O M Solandt, Chairman, received travelling expenses of \$8,653,
Dr R Gaudry, Vice-Chairman \$2,634.

REGIONAL ECONOMIC EXPANSION

The following members of the Canadian Council on Rural Development were paid per diem rates of \$50: Dr Helen C Abell, Jane A Abramson, Roy Atkinson, Dr N R Baker, Gérard Barbin, E A Boden, André Boudreau, Dr Tom N Brewis, James E Campbell, T R Carter, Mrs W H Clark, Mrs E A Coates, F Crydermann, Gordon J Cummings, Dr Marcel Daneau, Walter Dieter, J B Estey, Douglas A Fisher, M Fulton, Claude H Gauld, Leo Hachey, Gavin Henderson, J A Jenkins, R W Kinney, David Kirk, René Laforest, F X Légaré, Gordon A MacEachern, Rev J N MacNeil, Dr Norman H Morse, C G O'Brien, W T Parry, N R Richards, E G Shorter, Donald Snowdon, Lionel Sorel, Michael Wheeler.

SECRETARY OF STATE

National Film Board

S Newman, Chairman; J L Roux, Vice-Chairman; Dr Phyllis Grosskurth; Mrs M Bobak (term expired April 10, 1971); P Tremblay; A W Johnson; D Snowden; Dr G Davidson.

Members received travelling and living expenses necessarily incurred in connection with the business of the Board; each member, other than the members of the public service, received a fee of \$100. per diem for each day in attendance at meetings of the Board; the vice-chairman received a fee of \$300. for the first day of each meeting.

National Museums of Canada—Board of Trustees

The following members received travelling and other expenses when engaged on business of the Board and a fee of \$100. per diem for each day they attended meetings of the Board or of any committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board: J P W Ostiguy, Mrs H Cohen, G W P Heffelfinger, M C D Hobbs, D Spurgeon, P Dwyer, Mrs E George, K Izumi, A L Jolicoeur, W G Schneider, J T Wilson.

Canadian Radio-Television Commission

The Commission was established under Part II of the Broadcasting Act, c. 25, 1968, and consists of five full-time members and ten part-time members to be appointed by the Governor in Council. Section 9 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees as are fixed by by-laws of the Commission while attending a meeting of the Commission or any committee thereof or at public hearings before the Commission that they are requested by the chairman to attend. By-law No. 2, as amended, of the Commission provides that part-time members be paid a fee of \$125 per diem.

Full time members: H J Boyle Ottawa Ont., H Dornan Ottawa Ont., P Juneau Ottawa Ont, Mrs P Pearce Ottawa Ont, R Therrien Ottawa Ont, Part-time members: C Cliche Quebec Que, A H Cormier Moncton N B, J de la Chevrotière Quebec Que, Dr N Frye Toronto Ont, J Hébert Montreal Que, G Hughes Windsor N S, Miss H James Toronto Ont, Mrs G Laing Calgary Alta, G McKeen Vancouver B C, J Shanski Winnipeg Man, Dr G Thomas St Anthony Nfld.

SOLICITOR GENERAL

Commission of Inquiry into Disturbances at Kingston Penitentiary—W T McGrath \$100, J W Swackhamer \$50 per hour, Ian G Scott \$35 per hour.

Work Group on Federal Maximum Security Institutions Design—Dr L Beliveau \$100, A M Kirkpatrick \$100, W T McGrath \$100, Dr J W Mohr \$100.

TRANSPORT

Commission of Inquiry into the Pollution of Canadian Waters by oil escaping from the steam tanker "Arrow".

Honourable Mr Justice Gordon L S Hart received travelling and other expenses.

TREASURY BOARD

National Research Council of Canada

The full-time members of Council were: W G Schneider, R D Hiscocks, D J LeRoy; the part-time members receiving a per diem rate of \$100, plus travelling and other expenses for any period during which he performed duties on behalf of the Council in addition to his ordinary duties as a member thereof, were: A N Bourns, E B Campbell, *K V Cox, L A Cox, T Gouin Décarie, J S Dupré, J P Gignac, J M Ham, **G W Holbrook, E W Leaver, V N Mackiw, L Piché, J M Robson, G Savard, M E Spencer, G M Volkoff, H D B Wilson.

* (appointed 2.11.71)

** (resigned 31.12.71)

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM

The War Veterans Allowance Board consisted of D M Thompson chairman, W G H Roaf deputy chairman, J H M Dehler, M Dupuis (terminated July 31, 1971), R W Fairclough, E G B Foote, D T McFarlane (appointed November 25, 1971), H B Mersereau, J E R Roberge, members.

PENSIONS PROGRAM

The Canadian Pension Commission consisted of T D Anderson chairman (term expired April 5, 1971), A O Solomon chairman (appointed April 6, 1971), J M Forman deputy chairman and T D Anderson (appointed April 6, 1971), A Bedard (appointed December 1, 1971), J G Bisson, U Blier (retired November 30, 1971), J M Cameron, H J Clarke (appointed April 8, 1971), R F L Hanna, R N Jutras (terminated April 7, 1971), C K H Kendall (appointed June 10, 1971), D A Knight, E Morin, J R Painchaud, G A Y Paré, W P Power (terminated April 7, 1971), F L Reardon (appointed January 15, 1972), R J Teillet, J L Thompson, L Touchette (term expired January 14, 1972), J L Wightman, commissioners.

The Pension Review Board consisted of R N Jutras chairman (appointed April 8, 1971), and the following members appointed April 8, 1971: M A Fullerton, L McIntyre (resigned January 15, 1972), W P Power, P E Reynolds.

BUREAU OF PENSIONS ADVOCATES PROGRAM

D K Ward (appointed Chief Pensions Advocate April 8, 1971).

Miscellaneous Statements

EXTERNAL AFFAIRS

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES

	Personnel costs	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$
Headquarters.....	13,288,930	10,586,427	23,875,357	796,972	24,672,329
Indo-China.....	276,266	109,920	386,186	10,292	396,478
DIPLOMATIC POSTS—					
Algeria.....	117,769	519,876	637,645	128,392	766,037
Argentina.....	186,656	107,509	294,165	28,570	322,735
Australia.....	263,719	157,460	421,179	30,450	451,629
Austria.....	198,883	398,653	597,536	7,520	605,056
Belgium.....	679,209	607,117	1,286,326	26,748	1,313,074
Brazil.....	223,048	168,014	391,062	26,164	417,226
Britain.....	2,134,274	661,303	2,795,577	45,776	2,841,353
Cameroun.....	182,920	117,865	300,785	16,070	316,855
Ceylon.....	120,713	95,804	216,517	28,164	244,681
Chile.....	184,659	90,601	275,260	10,147	285,407
China.....	265,013	145,375	410,388	163,087	573,475
Colombia.....	157,482	98,842	256,324	48,545	304,869
Congo.....	205,483	192,944	398,427	51,961	450,388
Costa Rica.....	120,928	57,932	178,860	15,810	194,670
Cuba.....	233,389	171,492	404,881	87,614	492,495
Czechoslovakia.....	241,841	119,450	361,291	25,046	386,337
Denmark.....	238,315	103,870	342,185	4,222	346,407
Dominican Republic.....		96	96		96
Ecuador.....				1,602	1,602
Ethiopia.....	155,595	109,392	264,987	4,768	269,755
Finland.....	184,264	60,428	244,692	29,355	274,047
France.....	1,884,400	1,024,450	2,908,850	470,102	3,378,952
Germany.....	620,757	214,997	835,754	33,748	869,502
Ghana.....	169,841	123,193	293,034	14,487	307,521
Greece.....	190,488	223,698	414,186	61,814	476,000
Guatemala.....	39,675	37,898	77,573	5,011	82,584
Guyana.....	164,319	97,304	261,623	12,148	273,771
Haiti.....	80,575	56,109	136,684	12,664	149,348
Holy See.....	133,856	43,745	177,601	1,730	179,331
India.....	503,365	388,541	891,906	1,881,430	2,773,336
Indonesia.....	148,187	116,339	264,526	181,606	446,132
Iran.....	236,674	164,909	401,583	36,341	437,924
Ireland.....	136,752	62,431	199,183	6,385	205,568
Israel.....	325,979	196,795	522,774	28,869	551,643
Italy.....	735,151	310,872	1,046,023	44,740	1,090,763
Ivory Coast.....	272,996	222,181	495,177	57,809	552,986
Jamaica.....	254,660	178,824	433,484	47,624	481,108
Japan.....	667,737	585,216	1,252,953	265,322	1,518,275
Kenya.....	166,833	133,242	300,075	3,349	303,424
Lebanon.....	335,221	232,517	567,738	73,522	641,260
Malaysia.....	330,653	198,864	529,517	44,001	573,518
Mexico.....	330,980	202,428	533,408	47,444	580,852
Morocco.....		2,207	2,207		2,207
Netherlands.....	406,788	161,873	568,661	8,533	577,194
New Zealand.....	146,467	111,630	258,097	32,892	290,989
Nigeria.....	273,165	209,506	482,671	24,578	507,249
Norway.....	130,842	159,902	290,744	4,852	295,596
Pakistan.....	352,701	399,724	752,425	1,983,840	2,736,265
Peru.....	149,596	104,168	253,764	36,698	290,462
Poland.....	285,833	183,227	469,060	30,918	499,978
Portugal.....	166,298	91,219	257,517	6,806	264,323
Senegal.....	212,873	145,684	358,557	24,576	383,133
Singapore.....	52,099	37,136	89,235	58	89,293
South Africa.....	166,765	71,213	237,978	7,110	245,088
Spain.....	273,583	122,002	395,585	156,390	551,975
Sweden.....	288,966	111,027	399,993	11,951	411,944
Switzerland.....	214,036	96,496	310,532	9,666	320,198
Tanzania.....	218,660	154,838	373,498	33,423	406,921
Thailand.....	209,614	112,463	322,077	12,230	334,307
Trinidad & Tobago.....	299,653	147,190	446,843	25,014	471,857
Tunisia.....	139,672	94,338	234,010	19,038	253,048
Turkey.....	164,228	182,398	346,626	57,334	403,960

Miscellaneous Statements—Continued

EXTERNAL AFFAIRS—Concluded

	Personnel costs	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$
USSR.....	646,864	460,043	1,106,907	230,080	1,336,987
United Arab Republic.....	284,096	110,766	394,862	30,797	425,659
USA.....	1,688,855	552,844	2,241,699	51,461	2,293,160
Uruguay.....		1,523	1,523		1,523
Venezuela.....	242,682	126,181	368,863	14,600	383,463
Yugoslavia.....	304,122	270,941	575,063	75,149	650,212
CONSULAR POSTS—					
Bordeaux, France.....	152,837	75,887	228,724	5,818	234,542
Boston, United States of America.....	197,984	164,186	362,170	32,018	394,188
Budapest, Hungary.....	52,394	50,399	102,793	1,049	103,842
Buffalo, United States of America.....	29,196	53,933	83,129	4,669	87,798
Chicago, United States of America.....	131,745	220,399	352,144	54,946	407,090
Cincinnati, United States of America.....	10,060	16,270	26,330		26,330
Cleveland, United States of America.....	51,208	81,280	132,488	1,795	134,283
Dallas, United States of America.....	47,155	41,587	88,742	1,259	90,001
Dayton, United States of America.....		1,341	1,341		1,341
Detroit, United States of America.....	94,282	105,098	199,380	1,812	201,192
Dusseldorf, Germany.....	52,966	47,064	100,030	1,485	101,515
Hamburg, Germany.....	69,488	69,303	138,791	7,587	146,378
Los Angeles, United States of America.....	198,926	141,600	340,526	578	341,104
Manila, Philippines.....	59,597	87,077	146,674	31,819	178,493
Marseilles, France.....	136,903	64,586	201,489	3,499	204,988
Milan, Italy.....	95,255	108,540	203,795	13,122	216,917
Minneapolis, United States of America.....	44,241	58,703	102,944		102,944
New Orleans, United States of America.....	155,392	77,236	232,628	7,626	240,254
New York, United States of America.....	586,820	766,282	1,353,102	99,520	1,452,622
Philadelphia, United States of America.....	50,184	70,301	120,485	358	120,843
Ponta Delgade, Azores.....	2,809	751	3,560	1,333	4,893
Reykjavik, Iceland.....	53	118	171		171
San Francisco, United States of America.....	293,067	242,354	535,421	17,763	553,184
San Juan, Puerto Rico.....	38,721	35,249	73,970	3,069	77,039
Sao Paulo, Brazil.....	35,098	30,929	66,027	7,262	73,289
Seattle, United States of America.....	42,294	73,558	115,852	841	116,693
DELEGATES TO INTERNATIONAL ORGANIZATIONS					
Permanent Mission of Canada to the United Nations, New York.....	688,132	328,898	1,017,030	17,528	1,034,558
Permanent Mission of Canada to the United Nations including Disarmament Delegation, Geneva.....	536,807	201,149	737,956	76,569	814,525
North Atlantic Council, Brussels.....	503,609	(8,421)	495,188	7,927	503,115
Organization for Economic Co-operation & Development, Paris.....	234,658	77,303	311,961	5,075	317,036
Permanent Mission of Canada to the European Communities, Brussels.....	31		31		31
Permanent Mission of Canada to the Organization of American States, Washington.....	165	5,120	5,285	13,050	18,335
OTHER POSTS—					
Belfast, NI.....	17,991	10,804	28,795	3,019	31,814
Birmingham, UK.....	21,633	26,795	48,428		48,428
Brasilia, Brazil.....	23,986	6,237	30,223	177,101	207,324
Capetown, South Africa.....	27,094	33,697	60,791	5,829	66,620
Cologne, Germany.....	80,343	81,432	161,775	1,650	163,425
Frankfurt, Germany.....	17,035	43,270	60,305	518	60,823
Glasgow, UK.....	46,068	48,356	94,424	31	94,455
Johannesburg, South Africa.....	48,800	48,554	97,354	97,021	194,375
Lusaka, Zambia.....	2,631	4,628	7,259	8,293	15,552
Manchester, UK.....	25,146	26,214	51,360		51,360
Melbourne, Australia.....	41,851	50,724	92,575	1,575	94,150
Niamey, Niger.....	1,997	23,784	25,781	9,711	35,492
Pittsburgh, United States of America.....	8,404	19,480	27,884		27,884
Rochester, United States of America.....	2,643	4,410	7,053		7,053
Stuttgart, Germany.....	45,440	23,333	68,773	583	69,356
Sydney, Australia.....	104,805	115,439	220,244	5,617	225,861
Victoria, Hong Kong.....	383,700	648,146	1,031,846	116,795	1,148,641
	40,198,557	28,218,845	68,417,402	8,652,535	77,069,937

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE

GRAINS

Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act and the Prairie Grain Provisional Payments Act

Payment of carrying costs of temporary wheat reserves owned by the Canadian Wheat Board, the Temporary Wheat Reserves Act

Payment.....	(10)	82,621,598
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The above statutory authority provides that where after July 31, 1955, the stocks of wheat of the Canadian Wheat Board exceed 178,000,000 bushels at the commencement of a crop year, the Minister of Finance shall, out of the consolidated revenue fund, pay to the Board for each day in that crop year an amount equal to the portion of the said stocks that exceed 178,000,000 bushels at the commencement of that crop year, multiplied by the carrying charge rate paid by the Board at the end of the immediately preceding crop year. If at the commencement of a crop year the stocks of wheat of the Board are not in excess of 178,000,000 bushels no payment shall be made by the Minister of Finance to the Board under this Act in respect of that or any subsequent crop year.

The stocks of wheat of the Canadian Wheat Board as at August 1, 1972 amounted to 331,641,526 bushels and, after the deduction of 178,000,000 bushels, as required by section 3 of the Act, the balance of stocks on which payment is based is 153,641,626 bushels. The total amount due the Board is \$30,758,370 which is the amount arrived at by multiplying the balance of stocks of 331,641,526 bushels by the carrying charge of .05469827313 cents per bushel per diem for the period August 1, 1971 to July 31, 1972.

The above amount consists of the payment for the crop year 1970-71 in the amount of \$62,116,018 any payments for the crop year 1971-72 in the amount of \$20,505,579, which were both paid out of fiscal year 1971-72.

Payment in connection with the Prairie Grain Advance Payments Act

Payment.....	(10)	3,513,422
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Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of \$3,504,208 paid under section 15(a) of the Act plus payment in respect of defaulted

accounts \$14,618 less refunds in respect of defaulted accounts \$5,404. Cumulative payments to March 31, 1972, in respect of interest charges were \$38,127,766, of defaulted accounts were \$166,792 and refunds in respect of defaulted accounts were \$77,719.

Payments in connection with the Prairie Grain Provisional Payments Act

Payment.....	(10)	21,040
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Section 3(1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-70 crop year in respect of future deliveries of unthreshed grain and section 8(1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

The above amount covering interest charges for the period April 1, 1971 to March 31, 1972 was paid under section 13(a) of the Act.

Total Statutory Items.....		<u>86,156,060</u>
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Vote 27a—Grains—Interest payments in accordance with terms and conditions approved by the Governor in Council in respect of carrying charges payable for the 1970-71 crop year pursuant to the Temporary Wheat Reserves Act.....

2,660,000

Expenditures.....	(10)	<u>2,658,999</u>
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Vote 28b—To reimburse the Canadian Wheat Board for losses incurred on operations under the Canadian Wheat Board Act in respect of the Barley Pool Account for the crop year that commenced on the first day of August, 1970 and ended on the 31st day of July, 1971.....

11,213,470

Expenditures.....	(10)	<u>11,210,107</u>
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Vote 29b—Payments in the 1972-73 fiscal year, in accordance with regulations prescribed by the Governor in Council.

(a) to producers to whom permit books for the 1971-72 crop year have been issued under the Canadian Wheat Board Act, not exceeding in the case of each such producer that proportion of the product obtained by multiplying the number of bushels of wheat produced in the designated area as defined in the Canadian Wheat Board Act and sold for human consumption in Canada in 1972 by \$1.04½, that

Miscellaneous Statements—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

GRAINS—Concluded

(i) the number of eligible acres of that producer, as prescribed by regulations of the Governor in Council, not exceeding 640 acres	
is of	
(ii) the aggregate number of such eligible acres of all producers in the designated area and	
(b) to eligible producers of wheat in Canada outside the designated area, as defined by regulations prescribed by the Governor in Council, not exceeding the case of each such eligible producer that proportion of the product obtained by multiplying the number of bushels of wheat produced and sold by such producers for human consumption in Canada in 1972 by \$1.04½ that	
(i) the number of bushels of wheat not exceeding 500 produced and sold by him for human consumption in Canada or under the marketing plan of the Ontario Wheat Producers Marketing Board	
(A) in 1972, or	
(B) if none in 1972, one-third of that so produced and sold by him in the three preceding years	
is of	
(ii) the aggregate of the number of bushels produced and sold by all such eligible producers in 1972 for human consumption in Canada, except that advance payments may be made in accordance with the said regulations on the basis of the relevant 1971 information.....	68,000,000
Expenditures.....	(10)

68,000,000

(10)

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Miscellaneous Statements—Continued

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Canada Head Office Ottawa.....	1,091,961		272,268	1,364,229
Algeria Algiers.....	6,250	2,437	5,460	14,147
Argentina Buenos Aires.....	61,232	20,215	31,178	112,625
Australia Canberra.....	28,762	7,352	29,825	65,939
Melbourne.....	68,848	15,502	25,537	109,887
Sydney.....	65,280	12,664	23,786	101,730
Austria Vienna.....	66,866	25,586	34,408	126,860
Belgium Brussels.....	99,112	25,322	30,299	154,733
European Economic Community Brussels.....		9,911	10,308	20,219
Brazil Rio de Janeiro.....	57,718	9,875	14,238	81,831
Sao Paulo.....	52,373	13,899	9,872	76,144
Central America San Jose.....	15,892	972	4,486	21,350
San Juan.....	35,937	13,079	23,395	72,411
Ceylon Colombo.....	3,302		112	3,414
Chile Santiago.....	24,676	7,821	6,838	39,335
China Peking.....	29,695	5,146	5,618	40,459
Colombia Bogota.....	30,883	8,247	14,989	54,119
Congo Kinshasa.....	14,765	7,040	9,635	31,440
Cuba Havana.....	19,986	7,818	7,319	35,123
Czechoslovakia Prague.....	21,148	3,744	7,752	32,644
Denmark Copenhagen.....	39,075	11,161	16,717	66,953
Eire Dublin.....	19,896	1,848	11,318	33,062
France Paris.....	92,483	49,453	57,869	199,805
Germany Bonn.....	76,312	19,440	43,265	139,017
Dusseldorf.....	56,696	35,396	26,596	118,688
Hamburg.....	66,219	15,559	34,992	116,770
Greece Athens.....	33,946	7,424	5,798	47,168
Guatemala.....	31,331	5,917	13,856	51,104
Hong Kong.....	49,299	8,052	40,884	98,235
India New Delhi.....	70,554	9,135	32,301	111,990
Indonesia Djakarta.....	20,328	4,939	8,923	34,190
Iran Tehran.....	28,145	15,720	27,091	70,956
Israel Tel Aviv.....	35,407	7,655	25,300	68,362
Italy Milan.....	90,252	29,943	38,073	158,268
Rome.....	75,380	32,673	60,167	168,220
Ivory Coast Abidjan.....	27,246	9,770	23,335	60,351
Japan Tokyo.....	149,086	47,237	61,762	258,085
Kenya Nairobi.....	33,041	3,110	15,892	52,043
Lebanon Beirut.....	49,339	22,657	38,548	110,544
Malaysia Kuala Lumpur.....	29,813	7,415	10,284	47,512
Mexico.....	82,734	13,859	33,509	130,102
Netherlands The Hague.....	65,557	15,648	22,545	103,750
New Zealand Wellington.....	45,727	2,628	11,968	60,323
Nigeria Lagos.....	30,043	8,210	17,219	55,472
Norway Oslo.....	32,118	12,873	8,254	53,245
Pakistan Islamabad.....	24,993	6,413	17,201	48,607
Peru Lima.....	34,447	6,409	19,086	59,942
Philippines Manila.....	56,182	7,134	9,952	73,268
Poland Warsaw.....	8,602	5,020	6,939	20,561
Portugal Lisbon.....	25,305	6,058	7,258	38,621
Singapore.....	37,225	9,172	24,807	71,204
Spain Madrid.....	27,845	10,306	15,468	53,619
Sweden Stockholm.....	47,534	20,811	28,080	96,425
Switzerland Berne.....	52,878	26,297	15,751	94,926
Thailand Bangkok.....	39,999	11,646	19,454	71,099
Turkey Ankara.....	40,386	2,966	20,722	64,074

Miscellaneous Statements—Continued

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS—Concluded

	Salaries	Allowances	Other operating expenses	Total operating expenses
	\$	\$	\$	\$
Union of South Africa Cape Town.....	41,562	7,041	13,002	61,605
Johannesburg.....	52,035	12,661	41,210	105,906
Union of Soviet Socialist Republics Moscow.....	43,011	26,201	35,711	104,923
United Arab Republic Cairo.....	12,879	3,909	15,439	32,227
United Kingdom Glasgow.....	34,136	4,493	5,361	43,990
London.....	210,237	41,498	82,912	334,647
United States of America				
Boston.....	86,617	21,168	26,272	134,057
Buffalo.....	53,159	15,884	13,981	83,024
Chicago.....	84,485	31,223	51,376	167,084
Cleveland.....	64,187	27,872	38,058	130,117
Dallas.....	58,962	11,880	30,373	101,215
Detroit.....	100,161	21,855	38,994	161,010
Los Angeles.....	99,056	28,258	50,021	177,335
Minneapolis.....	54,542	15,381	23,825	93,748
New Orleans.....	43,284	15,847	36,138	95,269
New York.....	152,324	47,811	32,422	232,557
Philadelphia.....	52,574	18,609	20,969	92,152
San Francisco.....	59,780	24,606	30,892	115,278
Seattle.....	57,953	20,404	25,650	104,007
United Nations Permanent Mission.....	6,939	13,331	12,038	32,308
Washington.....	58,459	44,286	43,104	145,849
Venezuela Caracas.....	69,905	32,952	15,994	118,851
West Indies Kingston.....	41,304	16,567	28,554	86,425
Port of Spain.....	50,350	4,388	19,900	74,638
Yugoslavia Belgrade.....	47,072	4,581	16,183	67,836
Total.....	5,155,082	1,219,290	2,186,886	8,561,258

NATIONAL HEALTH AND WELFARE

MEDICAL SERVICES PROGRAM STATEMENT OF EXPENDITURES
FOR OPERATION AND MAINTENANCE OF HOSPITALS
AND REVENUES FOR THE FISCAL YEAR 1971-72

	Rated bed capacity	Salaries and wages and allowances	Medical and hospital supplies	Food	Fuel	Repairs of buildings and equipment	All other expenditures	Total	Revenues received during the year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Moose Factory, Moose Factory, Ont.....	97	706,064	89,092	84,876	253,949	3,549	611,436	1,748,966	700,653
Sioux Lookout, Sioux Lookout, Ont.....	82	735,085	78,452	61,483	38,924	19,945	214,128	1,148,017	1,135,847
Fisher River, Fisher River, Man.....	26	252,041	29,499	17,860	10,797	6,186	37,510	353,893	124,363
Norway House, Norway House, Man.....	48	517,760	51,388	42,313	67,281	13,752	111,451	803,945	334,730
North Battleford, North Battleford, Sask.....	48	391,921	21,818	22,737	11,658	3,508	67,692	519,334	323,173
Qu'Appelle, Fort Qu'Appelle, Sask.....	64	589,124	30,568	22,625	18,473	10,263	77,295	748,348	541,597
Blackfoot, Gleichen, Alta.....	19	192,236	10,279	7,590	3,513	2,064	16,540	232,222	84,892
Blood, Cardston, Alta.....	43	281,306	19,063	15,152	8,469	2,514	35,923	362,427	192,553
Charles Cammell, Edmonton, Alta.....	402	3,779,332	329,790	167,442	114,732	35,601	465,027	4,891,924	2,415,807
Mayo General Hospital.....	16	101,852	2,125	4,507	9,610	274	21,088	139,456	128,838
*Miller Bay, Prince Rupert, B. C.....	90	215,478	773	9,604	11,426	945	33,334	271,560	90,295
Frobisher, Frobisher Bay, NWT.....	30	547,890	145,787	44,905	119,366	20,474	465,368	1,343,790	234,628
Inuvik, Inuvik, NWT.....	88	1,055,713	153,140	81,874	74,903	10,185	217,164	1,592,979	418,335
Whitehorse, Whitehorse, YT.....	120	1,200,413	141,987	55,939	95,394	18,404	185,112	1,697,249	751,676
Total.....	1,173	10,566,215	1,103,761	638,907	838,495	147,664	2,559,068	15,854,110	7,477,387

*Closed October 31, 1971

Miscellaneous Statements—Continued**PUBLIC WORKS****MARINE PROGRAM****A COMPARATIVE STATEMENT OF EXPENDITURES
FOR AND REVENUES FROM EACH GRAVING DOCK**

	Expenditures		Revenues	
	1971-72	1970-71	1971-72	1970-71
	\$	\$	\$	\$
Champlain Graving Dock				
Lauzon, Que.....	303,377	189,394	143,934	225,825
Lorne Graving Dock				
Lauzon, Que.....	199,907	113,962	52,243	20,911
Selkirk Repair Slip				
Manitoba.....	3,885	3,996	3,148	5,431
Esquimalt, B C				
Graving Dock.....	408,267	361,289	294,065	318,539
Total.....	\$915,436	\$668,641	\$493,390	\$570,706

MARINE PROGRAM**A COMPARATIVE STATEMENT OF EXPENDITURES
FOR LOCKS AND DAMS**

	1971-72	1970-71
	\$	\$
Quinze Dam, Quebec.....	5,512	41,291
French River Dam, Ontario.....	61,171	38,606
Latchford Dam, Ontario.....	322	2,695
Rideau Falls, Ontario.....	55,400	2,466
Temiskaming Dam, Ontario.....	56,962	47,378
Sub-Total "A".....	179,367	132,436
St Andrews Lock and Dam, Manitoba....	101,460	97,141
Okanagan Flood Control Projects.....	46,829	44,418
Generally.....	6,579	191,776
Sub-Total "B".....	154,868	333,335
Total "A" and "B".....	\$334,235	\$465,771

**TRANSPORTATION AND OTHER ENGINEERING
PROGRAM ADMINISTRATION, OPERATION AND
MAINTENANCE COSTS****A COMPARATIVE STATEMENT OF EXPENDITURES
FOR AND REVENUES FROM ROADS AND BRIDGES**

	1971-72	1970-71
Burlington Canal Bridge.....	150,067	199,959
Kingston La Salle Causeway.....	54,170	47,907
New Westminster Bridge.....	232,327	252,086
Northwest Highway System.....	7,727,615	6,579,110
Generally.....	119,829	110,129
	\$8,284,008	\$7,189,191
Less: 1. operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the operation of the bridge.....	232,327	251,731
2. recoverable from trust account..	Nil	355
	\$8,051,681	\$6,937,105

Miscellaneous Statements—Continued

SOLICITOR GENERAL

EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Ottawa—Headquarters.....	2,556,813	23,403	2,989
Springhill Institution.....	2,645,904	111,114	14,054
Dorchester Penitentiary.....	3,597,477	624,326	94,137
Dorchester Farm Annex.....	207,373	24,397	145
Blue Mountain Correctional Camp.....	308,165	9,056	1
Quebec Regional Headquarters.....	825,357	401,450	4,679
Quebec Correctional Staff College.....	117,017	4,628	4,799
St. Hubert Community Correctional Centre.....	105,726	8,300	1,728
St. Vincent de Paul Penitentiary.....	4,192,993	184,965	94,740
Laval Minimum Security Annex.....	629,980	198,352	10
Federal Training Centre.....	2,804,176	340,527	4,329
Leclerc Institution.....	3,295,303	612,056	14,832
Archambault Institution.....	3,482,777	706,149	38,350
Archambault Minimum Security Institution.....	194,329	66,712	
Quebec Reception Centre.....	5,721	2,925,393	
Quebec Medical Centre.....	6,932	72,351	
Cowansville Institution.....	2,812,209	541,038	17,173
Quebec Special Correctional Unit.....	1,158,440	48,225	1,517
Ontario Regional Headquarters.....	937,482	200,433	211
Ontario Correctional Staff College.....	162,728	18,065	687
Ontario Community Correctional Centre (Montgomery).....	104,838	732	356
Pre-Release Hostel-Kingston.....	7,655	57,367	
Kingston Penitentiary.....	3,464,263	167,689	10,135
Millhaven Maximum Security Institution.....	3,440,131	932,366	9,182
Millhaven Minimum Security Annex.....	217	733,262	
Ontario Reception Centre.....		14,153	
Ontario Medical Centre.....		11,347	
Prison for Women.....	947,660	8,275	800
Ontario Community Correctional Centre (Women).....		11,937	
Collins Bay Institution.....	3,122,289	932,108	122,218
Collins Bay Institution Farm Annex.....	216,083	15,504	79
Landry Crossing Correctional Camp.....	337,916	36,936	384
Beaver Creek Correctional Camp.....	362,496	61,764	8,998
Joyceville Institution.....	2,999,295	381,155	32,020
Joyceville Farm Annex.....	212,088	2,034	131
Warkworth Institution.....	2,679,163	229,550	8,626
Prairie Community Correctional Centre (Osborne).....	125,613	3,599	596
Stony Mountain Institution.....	2,998,749	786,995	103,656
Stony Mountain Institution Farm Annex.....	171,837	81,147	1,200
Saskatchewan Penitentiary.....	3,198,944	1,701,284	91,855
Saskatchewan Farm Annex.....	169,411	884	600
Drumheller Institution.....	2,659,484	140,607	6,070
Calgary Community Correctional Centre.....	9,948	3,421	111
Western Regional Headquarters.....	347,498	8,282	
Western Correctional Staff College.....	38,736	812	13
West Gorgia Community Correctional Centre.....	116,873	695	1,603
British Columbia Penitentiary.....	3,286,937	67,858	67,075
William Head Institution.....	785,243	187,834	286
Matsqui Institution.....	2,867,468	113,219	8,738
Mountain Prison.....	688,883	129,236	103
Agassiz Correctional Camp.....	271,124	10,641	9
Mission Maximum Security Institution.....		175,087	
Mission Minimum Security Institution.....		1,817	
Pacific Reception Centre.....		6,663	
	65,677,744	14,137,200	769,225

Miscellaneous Statements—Continued**VETERANS AFFAIRS****WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES****SCALE OF MAXIMUM MONTHLY ALLOWANCES AND MAXIMUM TOTAL****ANNUAL INCOME AS AT MARCH 31, 1972**

Class recipient	Monthly Rate	Maximum total annual income (income including allowance)
	\$	\$
1. (a) Unmarried veteran without child or not residing with child.....		
(b) Widow without child or not residing with child.....	125 36	1,894 32
(c) Widower without child or not residing with child.....		
(d) Married veteran not residing with spouse, and without child or not residing with child.....		
(e) A person described in paragraph (a), (b), (c) or (d) who is blind within the meaning of the Blind Persons Act.....	125 36	2,104 32
2. Married veteran residing with spouse.....	208 24	3,338 88 total for veteran and spouse
3. (a) Unmarried veteran residing with child.....		
(b) Widow residing with child.....	208 24	3,338 88
(c) Widower residing with child.....		
(d) Married veteran not residing with spouse and residing with child.....		
(e) A person described in paragraph (a), (b), (c) and (d) who is blind within the meaning of the Blind Persons Act.....	208 24	3,458 88
4. (a) Married veteran residing with spouse who is blind within the meaning of the Blind Persons Act.....	208 24	3,458 88 total for veteran and spouse
(b) Married veteran who is blind within the meaning of the Blind Persons Act and residing with spouse.....		
5. One orphan.....	71 48	1,145 76
6. Two orphans of one veteran.....	125 36 total for the two orphans	1,852 32 total for the two orphans
7. Three or more orphans of one veteran.....	168 87 total for the three or more orphans	2,350 44 total for the three or more orphans

Miscellaneous Statements—Continued

Pensions for Disabilities and Death

Scale of Pensions for Disability as at March 31, 1972

PERCENTAGE OF DISABILITY—CLASS AND ANNUAL AMOUNT OF PENSION

	Class Range Percentage	1 98-100 100	2 93-97 95	3 88-92 90	4 83-87 85	5 78-82 80
		\$	\$	\$	\$	\$
All ranks and ratings.....		3,630 12	3,448 68	3,267 12	3,085 68	2,904 12
Additional pension for married members of the forces.....		994 56	944 88	895 08	845 40	795 60
Additional pension for children—						
One child.....		472 44	448 80	425 16	401 52	377 88
Two children.....		820 56	779 52	738 48	697 44	656 40
Each additional child an additional.....		273 48	259 80	246 12	232 44	218 76
	Class Range Percentage	6 73-77 75	7 68-72 70	8 63-67 65	9 58-62 60	10 53-57 55
		\$	\$	\$	\$	\$
All ranks and ratings.....		2,722 56	2,541 12	2,359 56	2,178 12	1,996 56
Additional pension for married members of the forces.....		745 92	696 24	646 44	596 76	546 96
Additional pension for children—						
One child.....		354 36	330 72	307 08	283 44	259 80
Two children.....		615 36	574 32	533 28	492 36	451 32
Each additional child an additional.....		205 08	191 40	177 72	164 16	150 48
	Class Range Percentage	11 48-52 50	12 43-47 45	13 38-42 40	14 33-37 35	15 28-32 30
		\$	\$	\$	\$	\$
All ranks and ratings.....		1,815 12	1,633 56	1,452 00	1,270 56	1,089 00
Additional pension for married members of the forces.....		497 28	447 60	397 80	348 12	298 32
Additional pension for children—						
One child.....		236 16	212 64	189 00	165 36	141 72
Two children.....		410 28	369 24	328 20	287 16	246 12
Each additional child an additional.....		136 80	123 12	109 44	95 76	82 08
	Class Range Percentage	16 23-27 25	17 18-22 20	18 13-17 15	19 8-12 10	20 5-7 5
		\$	\$	\$	\$	\$
All ranks and ratings.....		907 56	726 00	544 56	363 00	181 56
Additional pension for married members of the forces.....		248 64	198 96	149 16	99 48	49 68
Additional pension for children—						
One child.....		118 08	94 44	70 92	47 28	23 64
Two children.....		205 08	164 16	123 12	82 08	41 04
Each additional child an additional.....		68 40	54 72	41 04	27 36	13 68

Class 21—Disabilities below 5 per cent—All ranks—A final payment not exceeding \$391 61

Miscellaneous Statements—Continued

STATEMENT OF GROSS EXPENDITURES
FOR OPERATION AND MAINTENANCE OF DEPARTMENTAL HOSPITALS
FISCAL YEAR 1971-72

	No. of beds	Salaries and allowances	Transportation and communi- cation	Medical services	Canadian Corps of Commission- aires services	Purchased laundry and dry cleaning services
		\$	\$	\$	\$	\$
<i>Active Treatment—</i>						
Camp Hill Hospital, Halifax NS.....	403	4,398,640	122,718	156,593	46,763	181,866
Lancaster Hospital, Saint John NB.....	280	3,162,209	105,534	87,212	56,555	105
Queen Mary Veterans Hospital, Montreal Que.....	400	7,012,682	128,196	1,006,490	78,840	1,238
Ste Anne's Hospital, Ste Anne de Bellevue Que.....	1,068	8,580,969	168,758	98,723	127,866	167
Westminster Hospital, London Ont.....	1,150	9,223,475	91,179	205,163	210,176	123
Deer Lodge Hospital, Winnipeg Man.....	620	5,051,825	109,970	419,003	41,255	116,405
Colonel Belcher Hospital, Calgary Alta.....	396	3,432,302	33,799	127,281	43,780	115
Shaughnessy Hospital, Vancouver BC.....	1,165	10,420,299	135,391	423,153	110,564	502
Veterans Hospital, Victoria BC.....	291	3,027,779	44,045	124,077	38,074	93,160
<i>Veterans Homes—</i>						
Rideau Veterans Home, Ottawa Ont.....	160	1,117,385	44,817	42,325	57,062	25,822
Saskatoon Veterans Home, Saskatoon Sask.....	75	428,414	18,897	7,605	12,123	5,996
Edmonton Veterans Home, Edmonton Alta.....	149	854,167	50,708	24,103	20,236	20,030
Total.....	6,157	56,710,146	1,054,012	2,721,728	843,294	445,529

NOTE—The above table does not represent the total expenditures for the treatment services program. Expenditures for head office and non-institu-

Miscellaneous Statements—Continued

Materials and supplies								
Other professional services	Purchased repair and upkeep	Food	Drugs, medical and surgical supplied	Fuel	Other supplies	Public utility services	All other expenses	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$
153,853	90,416	209,744	402,345	85,226	271,723	62,892	14,852	6,197,631
32,186	33,943	141,724	150,181	68,035	130,690	34,752	18,777	4,021,903
255,724	164,358	234,651	762,522	85,213	350,956	50,212	2,941	10,134,023
42,274	124,393	469,474	287,497	167,479	397,977	175,132	14,665	10,655,374
76,483	97,788	440,443	489,989	170,848	394,828	83,064	20,737	11,504,296
33,174	150,304	213,534	394,678	35,596	202,696	44,428	9,503	6,822,371
84,478	75,012	178,246	255,595	25,618	156,807	36,075	4,464	4,453,572
118,330	139,409	451,357	653,780	125,272	402,171	93,980	24,274	13,098,482
54,553	15,230	135,528	242,436	46,621	98,949	22,425	5,785	3,948,662
6,656	26,776	66,724	55,906	14,752	47,722	15,265	14,599	1,535,811
3,920	4,828	31,044	20,544	5,530	14,332	14,049	1,879	569,161
39,204	16,943	175,719	83,339	6,024	29,425	8,299	11	1,328,208
900,835	939,400	2,748,188	3,798,812	836,214	2,498,276	640,573	132,487	74,269,494

tional districts are excluded.

VETERANS AFFAIRS

SCALE OF PENSION FOR DEATH

All Ranks and Ratings	Amount per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphan child or orphan brother or sister
	\$	\$	\$	\$
All Ranks and Ratings.....	2,735 04	1,864 80*		
Pension for children or dependent brothers or sisters for all ranks—				
One child.....			472 44*	944 88*
Two children.....			820 56*	1,641 00*
Each additional child an additional.....			273 48*	546 96*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provision of this Act.

SECTION 36

**1971-72
PUBLIC ACCOUNTS**

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**INFORMATION CANADA
OTTAWA, 1972**

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Information Canada
Ottawa, 1972

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AIR CANADA

BALANCE SHEET AT DECEMBER 31

(figures shown in thousands)

ASSETS	1971	1970	LIABILITIES	1971	1970
Current			Current		
Cash.....	\$ 32,389	\$ 2,145	Accounts payable and accrued liabilities.....	\$ 63,331	\$ 62,630
Temporary investments at quoted market value.....	2,501	5,102	Salaries and wages.....	19,727	17,665
Notes and accounts receivable.....	59,573	59,815	Unearned transportation revenue.....	16,827	14,439
Spare parts, materials and supplies (note 1).....	24,646	23,137	Interest and dividend payable.....	7,310	6,851
Prepaid expenses.....	2,340	1,943	Air travel plan deposits.....	1,901	1,928
Deferred income taxes.....	10,394	10,519		109,096	103,513
	131,843	102,661	Notes and Debentures (note 3).....	631,602	547,602
Investment in Associated Company—at cost..	8,897	8,408	Deferred Income Taxes.....	20,171	19,096
Property and Equipment (note 2).....	639,432	579,685	SHAREHOLDERS' EQUITY		
Deferred Charges—unamortized.....	19,848	17,146	Share Capital		
	\$800,020	\$707,900	Authorized 250,000 shares par value \$100 each Issued and fully paid, 50,000 shares..	5,000	5,000
			Retained Earnings.....	34,151	32,689
				39,151	37,689
				\$800,020	\$707,900

STATEMENT OF INCOME AND RETAINED EARNINGS

(figures shown in thousands)

	Year Ended December 31	
	1971	1970
Operating Revenues		
Passenger.....	\$410,407	\$387,486
Freight and express.....	53,405	52,506
Mail.....	16,677	16,229
Charter.....	19,550	15,686
Incidental services—net.....	8,302	6,352
	508,341	478,259
Operating Expenses		
Flying operations.....	107,661	101,763
Maintenance.....	80,834	82,813
Passenger service.....	54,371	50,665
Aircraft and traffic servicing.....	79,796	75,763
Sales and promotion.....	75,638	75,384
General and administrative.....	23,016	23,781
Depreciation and obsolescence.....	58,769	47,227
	480,085	457,396
Operating Income.....	28,256	20,863
Non-Operating Expenses (Income)		
Interest on debt.....	31,861	31,920
Interest capitalized.....	(3,868)	(5,728)
Gain on disposal of assets.....	(527)	(122)
Non-operating income—net.....	(2,072)	(3,063)
	25,394	23,007
Net Income (Loss) Before Deferred Income Taxes.....	2,862	(2,144)
Deferred Income Taxes.....	1,200	(1,072)
Net Income (Loss).....	1,662	(1,072)
Retained Earnings		
Balance at beginning of year.....	32,689	27,725
Adjustment of deferred income taxes.....		6,236
Dividend.....	(200)	(200)
Balance at end of year.....	\$ 34,151	\$ 32,689

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(figures shown in thousands)

	Year Ended December 31	
	1971	1970
Source of Funds		
Net income (loss).....	\$ 1,662	\$ (1,072)
Add: Depreciation and amortization.....	57,353	46,116
Deferred income taxes.....	1,200	(1,072)
	60,215	43,972
Capital borrowings.....	84,000	80,000
Disposal of assets—net.....	293	12,283
Decrease in long term notes receivable....		5,900
Current portion of deferred income taxes..	(125)	10,519
	144,383	152,674
Application of Funds		
Purchase of property and equipment including progress payments.....	116,387	159,469
Deferred charges.....	3,708	4,360
Investment in associated company.....	489	
Dividend.....	200	200
	120,784	164,029
Increase (Decrease) in Working Capital.....	\$ 23,599	\$ (11,355)

AIR CANADA—Continued

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT
OTTAWA

We have examined the balance sheet of Air Canada as at December 31, 1971, and the statements of income and retained earnings and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the corporation at December 31, 1971, and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

TOUCHE ROSS & CO
Chartered Accountants

February 15, 1972

NOTES TO FINANCIAL STATEMENTS

1. Spare Parts, Materials and Supplies (\$000)

	1971	1970
Spare parts—cost.....	39,510	38,498
Accumulated obsolescence.....	18,749	19,505
	20,761	18,993
Materials and supplies—cost.....	3,885	4,144
	24,646	23,137

The corporation provides for the obsolescence of aircraft spare parts, less their estimated residual value, by charges to operating expenses over the service life of the related aircraft.

2. Property and Equipment (\$000)

	1971	1970
Cost		
Flight equipment and components.....	705,454	620,287
Ground equipment and facilities.....	177,644	101,827
	883,098	722,114
Accumulated depreciation.....	315,320	268,598
	567,778	453,516
Progress payments.....	71,654	126,169
	639,432	579,685

Depreciation is provided on a straight line basis to reduce the assets to estimated realizable value over their service lives which are subject to periodic review. No adjustments were made in 1971 or 1970.

3. Notes and Debentures

	Maturity Date	Interest Rate (%)	Principal Amount (\$000)
Demand notes.....		3.5	27,000
Six month revolving notes.....		3.4-4.4	227,371
Long term notes and debentures.....	1972	5.1	29,340
	1973	3.9-7.4	22,680
	1976	5.3	33,342
	1977	5.2	4,020
	1979	5.6-6.4	67,000
	1980	6.8-7.2	90,000
	1981	4.3-7.6	46,283
	1985	5.9	17,497
	1987	5.2	67,069
			631,602

Included in long term notes and debentures maturing in 1980 and 1981 is \$51,000,000 U.S., payable in U.S. funds which has been converted at the exchange rates prevailing at the dates of issue. Based on the exchange rate at December 31, 1971, the principal amount would be lower by \$3,671,000.

It is customary to renew the notes and debentures as they mature.

4. Commitments

Commitments for the acquisition of 15 jet aircraft and related spare engines at December 31, 1971, after deducting progress payments, amounted to approximately \$191,000,000. Financing arrangements have been made for \$32,000,000 of this amount in respect of engines for the Lockheed L-1011.

Anticipated delivery of the aircraft is as follows:

	1972	1973	1974	1975
Douglas DC-9-32.....	5			
Lockheed L-1011.....	1	2	5	2

Commitments for ground facilities and equipment amount to \$13,500,000.

Annual rental payments for facilities under long term leases in effect at December 31, 1971 were approximately \$7,886,000.

5. Pension Funds

The unfunded liability of employee pension plans was approximately \$23,137,000 at December 31, 1971 (1970—\$9,454,000). The increase in 1971 results from a revision in the plan to provide improved pension benefits. The corporation is retiring the liability by annual payments of both principal and interest amounting to \$2,097,000 as required by the Pension Benefits Standards Act.

AIR CANADA—Continued

TOUCHE ROSS & CO.

Royal Bank Building
Place Ville Marie
Montreal 113, Quebec

February 16, 1972

TO THE HONOURABLE,
THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

Sir:

As auditors of Air Canada we report through you to Parliament on our audit of the accounts of the Corporation for the year ended December 31, 1971.

We have reported in the following terms on the financial statements included in the annual report of the Corporation:

"We have examined the balance sheet of Air Canada as at December 31, 1971, and the statements of income and retained earnings and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation at December 31, 1971, and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the transactions that have come under our notice have been within the powers of the Corporation".

For your information we offer the following explanatory comments on certain items included in the financial statements. Amounts are expressed to the nearest thousand dollars.

INVESTMENT IN ASSOCIATED COMPANY

The Corporation's investment of \$8,897,000 in Air Jamaica (1968) Limited, is represented by:

Investment in 40% of issued common shares, 160,000 shares—fully paid.....	\$416,000	
400,000 shares—50% paid, the balance subject to call.....	489,000	
		\$ 905,000
Investment in 3,083,334 non-voting, non-dividend bearing preference shares redeemable at a premium of 7½% compounded semi-annually, at cost.....	7,992,000	
		\$8,897,000

The Government of Jamaica has undertaken to purchase the preference shares from Air Canada at par plus a premium of 7½% over a period of ten years ending in 1979 and furthermore has guaranteed Air Canada's investment in these shares and accrued premiums to the extent of 60%.

PROPERTY AND EQUIPMENT

The net investment in Flight Equipment and Ground Equipment increased by \$114,262,000 accounted for as follows:

Additions	
Flight equipment and components—principally 3 Boeing 747's.....	\$ 87,905,000
Ground equipment and facilities—principally Re- serverc II—automated reservation system and maintenance facilities.....	82,999,000
	170,904,000
Disposals and retirements—net.....	293,000
	170,611,000
Less: depreciation.....	56,349,000
Net increase.....	\$114,262,000
Disposals and retirements of \$293,000 during this year relate to:	
2 Viscounts.....	\$ 2,196,000
Reserverc I.....	4,750,000
Other disposals.....	2,326,000
	9,272,000
Cost of property and equipment disposals.....	9,272,000
Less: accumulated depreciation thereon.....	8,979,000
	\$ 293,000

A comparison of the number of the Corporation's aircraft at December 31, 1971 and December 31, 1970 is as follows:

	1971	1970
Vanguards.....	12	12
Viscounts.....	29	31
DC-8's.....	38	38
DC-9's.....	36	36
747's.....	3	—
	118	117

At December 31, 1971, the following payments had been made against orders, options or delivery positions for acquisitions of property and equipment:

19 Lockheed L-1011 TriStar aircraft and spare engines.....	\$ 36,235,000
5 DC-9 aircraft.....	6,560,000
4 Concorde Supersonic Transports.....	1,189,000
Flight simulators.....	2,488,000
Maintenance facilities.....	23,056,000
Other ground equipment and facilities.....	2,126,000
	\$ 71,654,000

AIR CANADA—Concluded

DEFERRED CHARGES

At December 31, 1971 deferred charges comprised the following amounts:

Terminal facilities at Kennedy International Airport, New York sublet from BOAC for 25 years commencing July 1, 1970, after amortization of \$882,000.....	\$ 14,434,000
Lease acquisition costs being amortized over the life of the various leases, after amortization of \$212,000.....	1,054,000
Aircraft introductory costs being amortized over 5 years from date of service, after amortization of \$273,000.....	2,530,000
Long term finance costs to be amortized over the life of the financing contracts.....	1,032,000
Costs of refurbishing Viscounts for sale.....	309,000
Other deferred charges.....	489,000
	<hr/> \$ 19,848,000

SCOPE OF THE AUDIT

The approach to the external audit of a corporation as large and diverse as Air Canada depends largely on the extent and efficiency of accounting and administrative controls and on the scope and effectiveness of the work performed by the Corporation's internal audit department. In keeping with this approach, our annual audit of Air Canada comprises five major phases as follows:

1. Discussion with management on the Corporation's financial policies, procedures, systems and controls. These discussions take place frequently throughout the year and particularly when the Corporation is contemplating changes in accounting policies and procedures, or following our audit examination when we have suggestions or recommendations to make to management.
2. A comprehensive review of the scope and results of internal audit work performed. We work very closely with the audit services group, which reports to the Vice-President—Finance, and in 1971 we participated in their field office audit at Moncton.
3. Review of the accounting systems to consider the adequacy of the controls and to determine whether the procedures are appropriate and in keeping with current practices. As part of our examination, on a cyclical basis, we document all major systems by flow charts.
4. Procedural tests of accounting and other controls on a selective basis in order to verify that the system is functioning as it should. We carry out these tests on a cyclical schedule so that all significant areas of the Corporation's financial system are subject to external audit examination. In 1971, we concentrated our attention on the systems covering passenger revenue, payrolls, disbursements and cash receipts.
5. A thorough review and examination of the balances reported in the financial statements at the year end. This included direct confirmation with outside parties such as the banks, customers and suppliers of the Corporation. We attended the physical count of the inventory located at the Dorval Maintenance Base. We verified all major additions to property and equipment and confirmed progress payments with the major contractors. In addition we perform an annual audit of the Air Canada Pension Trust Fund and one of its wholly owned real estate companies.

We are pleased to record our appreciation of the excellent co-operation and assistance that we received from the Corporation's officers and staff during the conduct of our audit.

Yours very truly,
TOUCHE ROSS & CO.

ATOMIC ENERGY OF CANADA LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
Current:			Current:		
Cash.....	\$ 422,432	\$ 429,671	Accounts payable.....	\$ 34,684,685	\$ 33,812,272
Deposit with Receiver General.....	3,000,000	1,500,000	Due to Canada—unexpended balance of appropriation.....	20,344	57,846
Short-term investments.....	1,500,000	500,000	Advance payments by customers.....	2,973,387	4,356,898
Accounts receivable.....	6,899,182	8,323,027	Contractors' holdbacks.....	1,222,701	4,814,903
Inventories:				38,901,117	43,041,919
Nuclear materials, at lower of cost or estimated realizable value.....	4,897,981	18,697,757			
Commercial inventories, at cost, less provision for obsolescence..	5,861,996	4,898,549	Loans by Canada to finance projects for:		
Maintenance and general supplies, at cost.....	1,251,783	1,313,295	Nuclear Power Program.....	499,832,422	382,968,856
	12,011,760	24,909,601	Nelson River Transmission Line.....	168,203,175	151,089,201
				668,035,597	534,058,057
Recoverable from Canada in respect of heavy water technology.....		2,217,307	Contractors' Security Deposits (contra)	49,319	200,000
Total Current Assets.....	23,833,374	37,879,606	Unrealized Profit on Property and other Sales made on deferred payment terms.....	894,546	845,597
Contractors' Security Deposits (contra)	49,319	200,000	Shareholders' Equity:		
Heavy water production costs.....	9,065,155		Capital Stock:		
Other Receivables.....	10,741,456	10,733,659	Authorized—75,000 common shares of no par value.....		
Investment in Pickering Generating Station under agreement with Hydro-Electric Power Commission of Ontario and Province of Ontario.....	145,388,652	105,756,142	Issued—54,000 common shares.....	15,000,000	15,000,000
Investment in Glace Bay Heavy Water Plant under agreement with Deuterium of Canada Limited and Province of Nova Scotia.....	2,957,296		Retained Earnings.....	2,188,982	1,594,432
Plant and Property, at cost.....	790,848,740	691,139,232		17,188,982	16,594,432
Less: Amounts written off under research program.....	238,139,846	232,061,633			
	552,708,894	459,077,599			
Accumulated depreciation.....	19,674,585	18,907,001			
	533,034,309	440,170,598			
	\$725,069,561	\$594,740,005		\$725,069,561	\$594,740,005

Approved on behalf of the Board

J. L. GRAY
DirectorD. A. GOLDEN
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 15, 1972 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
RESEARCH PROGRAM		
OPERATING EXPENSE:		
Chalk River Nuclear Laboratories...	\$42,132,918	\$39,381,065
Whiteshell Nuclear Research Establishment.....	16,737,157	15,322,522
Power Projects Design and Development.....	27,464,491	26,818,816
Radiation Chemistry and Isotope Research.....	2,990,392	2,948,816
Head Office Administration and Technical Information.....	2,428,185	2,150,632
	<u>91,753,143</u>	<u>86,621,851</u>
INCOME:		
Gross income from engineering services, housing accommodation, hospitals, sales of steam, etc.....	23,358,794	20,593,390
Excess of Expense over Income.....	<u>\$68,394,349</u>	<u>\$66,028,461</u>
Excess of Expense over Income provided for by parliamentary appropriation.....	\$70,611,656	\$63,811,154
Portion applicable to previous year recovered in 1971-72.....	(2,217,307)	2,217,307
	<u>\$68,394,349</u>	<u>\$66,028,461</u>
Capital Expenditure provided for by:		
Parliamentary appropriation.....	\$ 6,436,000	\$ 5,131,000
Retained earnings.....	515,056	1,381,927
	<u>\$ 6,951,056</u>	<u>\$ 6,512,927</u>

COMMERCIAL OPERATIONS

INCOME:		
Sales.....	\$10,091,553	\$ 9,878,065
Rentals and miscellaneous.....	244,138	160,865
	<u>10,335,691</u>	<u>10,038,930</u>
EXPENSE:		
Cost of sales, etc.....	6,264,972	6,234,014
Research and development.....	435,610	747,776
Selling.....	2,680,761	2,680,302
Administration.....	853,139	805,703
	<u>10,234,482</u>	<u>10,467,795</u>
Excess of Income over Expense credited to retained earnings.....	<u>\$ 101,209</u>	<u>\$ (428,865)</u>

NOTE: Included in expense for 1972 are remuneration of directors as directors \$12,500, remuneration of officers \$322,000, and depreciation on plant and property not written off as research expense \$1,205,244. The Company has ten directors and ten officers, one officer is also a director.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Balance as at April 1.....	\$1,594,432	\$2,519,245
Add:		
Revenue arising from international agreements providing for the transmittal of information resulting from Canadian development of heavy water moderated nuclear power reactor systems.....	500,000	567,777
Revenue incidental to the operation of research facilities.....	298,346	215,222
Profit realized on disposal of plant and property.....	210,051	102,980
Excess of income over expense in commercial operations.....	101,209	(428,865)
	<u>2,704,038</u>	<u>2,976,359</u>
Deduct:		
Amount provided towards capital expenditure.....	515,056	1,381,927
Balance as at March 31.....	<u>\$2,188,982</u>	<u>\$1,594,432</u>

ATOMIC ENERGY OF CANADA LIMITED—Continued**PLANT AND PROPERTY AS AT MARCH 31, 1972**

	Cost	Amounts Written off under Research Program	Accumulated Provisions for Depreciation	Depreciated or Nominal Value
RESEARCH FACILITIES:				
Chalk River—				
Land and land services.....	\$ 4,265,133	\$ 4,265,132	\$	\$
Buildings.....	32,633,503	32,633,503		
Machinery and equipment.....	50,164,013	50,164,013		
NRU reactor.....	66,291,857	55,937,729	10,354,128	
Construction in progress.....	2,591,971	2,591,971		
Whiteshell—				
Land and land services.....	4,594,367	4,594,367		
Buildings.....	17,459,465	17,459,465		
Machinery and equipment.....	14,372,786	14,372,786		
WR-1 reactor.....	15,903,910	15,903,910		
Construction in progress.....	3,575,276	3,575,276		
Rolphton—				
Nuclear Power Demonstration reactor.....	25,707,993	25,707,993		
	237,560,274	227,206,145	10,354,128	1
DOUGLAS POINT GENERATING STATION.....	77,594,819			77,594,819
GENTILLY NUCLEAR POWER STATION:				
Construction in progress.....	90,187,854			90,187,854
BRUCE HEAVY WATER PLANT:				
Construction in progress.....	152,902,698			152,902,698
BRUCE AUXILIARY STEAM PLANT:				
Construction in progress.....	21,467,105			21,467,105
HOUSING PROJECTS:				
Deep River, Ontario.....	1,836,133		823,561	1,012,572
Pinawa, Manitoba.....	8,111,015		958,903	7,152,112
	9,947,148		1,782,464	8,164,684
POWER PROJECTS—SHERIDAN PARK:				
Design Engineering Building.....	2,573,445		675,624	1,897,821
Development Laboratory.....	3,017,429	3,017,429		
Machinery and equipment.....	7,916,272	7,916,272		
	13,507,146	10,933,701	675,624	1,897,821
NELSON RIVER TRANSMISSION LINE:				
Construction in progress.....	170,233,808			170,233,808
COMMERCIAL PRODUCTS—OTTAWA:				
Land and land services.....	383,921			383,921
Buildings.....	8,802,629		2,991,382	5,811,247
Machinery and equipment.....	4,945,041		3,870,987	1,074,054
Construction in progress.....	3,316,297			3,316,297
	17,447,888		6,862,369	10,585,519
	\$790,848,740	\$238,139,846	\$19,674,585	\$533,034,309

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, May 15, 1972.

THE HONOURABLE DONALD S. MACDOANLD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Atomic Energy of Canada Limited for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BANK OF CANADA

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1971(with comparative figures as at December 31, 1970)
(thousands of dollars)

ASSETS	1971	1970	LIABILITIES	1971	1970
Deposits in foreign currencies:			Capital paid up.....	\$ 5,000	\$ 5,000
Pounds sterling and U.S.A. dollars.....	\$ 42,904	\$ 57,750	Rest fund.....	25,000	25,000
Other currencies.....	232	203	Notes in circulation.....	4,103,423	3,632,317
	43,136	57,953	Deposits:		
Cheques on other banks.....	306,802	335,697	Government of Canada.....	68,365	227,968
Advances to chartered and savings banks....	2,000		Chartered banks.....	1,472,816	1,176,434
Accrued interest on investments.....	74,225	64,416	Other.....	43,964	37,951
Bills bought in open market, not including				1,585,145	1,442,353
treasury bills, at cost.....	997		Liabilities in foreign currencies:		
Investments—at amortized values:			Government of Canada.....	38,750	32,255
Treasury bills of Canada.....	885,232	621,193	Other.....	304	332
Other securities issued or guaranteed by				39,054	32,587
Canada maturing within three years.....	1,769,770	1,702,569	Bank of Canada cheques outstanding.....	257,621	264,981
Other securities issued or guaranteed by			Other liabilities.....	3,538	2,751
Canada not maturing within three years	2,160,511	1,917,503			
Debentures issued by Industrial Develop-	457,874	415,599			
ment Bank.....					
Securities issued by the United Kingdom	214,513	136,534			
and the United States of America.....	2,633	2,633			
Other securities.....					
	5,490,533	4,796,031			
Industrial Development Bank:					
Total issued share capital, at cost (note)..	56,000	54,000			
Bank premises:					
Land, buildings and equipment					
Cost less accumulated depreciation	22,206	28,580			
Net balance of Government of Canada col-					
lections and payments in process of settle-	21,376	64,785			
ment.....					
Other assets.....	1,506	3,527			
	\$6,018,781	\$5,404,989		\$6,018,781	\$5,404,989

NOTE: The audited financial statements of the Industrial Development Bank as of September 30, 1971 show an equity of \$78,218,684 at which date the Bank of Canada's investment in the share capital was \$55,000,000.

L. RASMINSKY
Governor

A. ROUSSEAU
Chief Accountant

Ottawa, Canada, January 26, 1972.

AUDITORS' REPORT. We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1971 and the statement of income and expense for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at December 31, 1971 and the results of its operations for the year then ended.

A. J. LITTLE, F.C.A.
of Clarkson, Gordon & Co.

MAURICE SAMSON, C.A.
of Samson, Bélair, Côté, Lacroix et Associés

BANK OF CANADA—Concluded**STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1971**(with comparative figures for 1970)
(thousands of dollars)

	1971	1970
INCOME		
Revenue from investment and other income....	\$292,583	\$274,349
EXPENSE		
Salaries ⁽¹⁾	\$ 8,985	\$ 7,563
Contributions to pension and insurance funds.....	2,423	1,877
Other staff expenses ⁽²⁾	624	560
Directors' fees.....	29	28
Auditors' fees and expenses.....	124	105
Taxes—municipal and business.....	1,579	1,475
R.C.M.P. guards and security protection.....	88	278
Bank note costs.....	7,138	7,611
Data processing and computer costs.....	558	486
Maintenance of premises and equipment—net	2,260	1,148
Printing and other costs of publications.....	224	157
Other printing and stationery.....	301	262
Postage and express.....	316	274
Telephones and telegrams.....	291	268
Travel and staff transfers.....	296	344
Interest on unclaimed balances.....	92	83
Other expenses.....	378	361
	\$ 25,706	\$ 22,880
Depreciation of buildings and equipment.....	1,383	1,176
Net Income Paid to Receiver General for Canada.....	265,494	250,293
	\$292,583	\$274,349

⁽¹⁾The number of staff averaged 1,169 in 1971 and 1,106 in 1970.⁽²⁾Includes overtime pay, medical services and cafeteria expenses.

CANADA DEPOSIT INSURANCE CORPORATION*(Established by the Canada Deposit Insurance Corporation Act)***BALANCE SHEET AS AT DECEMBER 31, 1971***(with comparative figures as at December 31, 1970)*

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash and Short Term deposits.....	\$ 6,833,808	\$ 769,548	Accounts payable.....	\$ 40,217	\$ 40,848
Premiums and other receivables.....	1,944,734	3,377,747	Advances from Canada.....		8,500,000
Payments to depositors guaranteed by Province (Note 1).....	4,047,978	9,412,296	Capital Stock:		
Loans to member institutions—secured....		15,621,347	Authorized, issued and fully paid— Ten shares of \$1,000,000 each.....	10,000,000	10,000,000
Claims re insured deposit payments less provision for loss of \$2,000,000 (Note 2).....	3,432,971	3,932,971	Deposit Insurance Fund:		
Investments at amortized cost:			Balance as at January 1	\$27,936,312	19,765,886
Canada bonds and treasury bills, (par value, \$23,725,000 market value, \$24,298,000).....	23,749,386	2,549,315	Add:		
Acquired from member institutions			Premiums assessed for 1971 including \$9,294 for adjust- ments of prior years	9,081,411	8,170,426
Canada bonds.....	1,842,694	1,842,296	Balance as at December 31.....	37,017,723	27,936,312
Bonds of or guaranteed by Provinces	1,332,807	1,331,171	Accumulated Net Earnings:		
Bonds of municipalities.....	176,387	188,940	Balance as at January 1	4,601,591	2,636,375
Other bonds or debentures.....	1,136,408	1,152,318	Add:		
(market value, \$4,125,000).....	4,488,296	4,514,725	Net income for the year per Statement of Income and Ex- pense.....	2,371,436	1,965,216
Mortgages.....	7,533,794	9,400,802		6,973,027	4,601,591
	35,771,476	16,464,842	Less:		
			Accumulated provi- sion for loss (Note 2).....	2,000,000	1,500,000
			Balance as at December 31.....	4,973,027	3,101,591
				41,990,750	31,037,903
	\$52,030,967	\$49,578,751		\$52,030,967	\$49,578,751

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. DAVIS
Secretary

Approved on behalf of the Board of Directors:

ANTONIO RAINVILLE
*Chairman*W. E. SCOTT
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under the date of March 3, 1972 to the Minister of Finance.

A. M. HENDERSON
Auditor General of Canada

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, March 3, 1972.

THE HONOURABLE JOHN N. TURNER,
MINISTER OF FINANCE.
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canada Deposit Insurance Corporation for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

	1971	1970
INCOME		
Return on investments.....	\$1,822,786	\$1,567,409
Interest on loans and advances.....	812,433	1,722,041
	<u>2,635,219</u>	<u>3,289,450</u>
EXPENSE		
Interest on advances from Canada.....	66,178	1,100,830
Inspection fees and expenses		
Department of Insurance.....	\$49,376	63,830
Other.....	9,400	9,050
Salaries and employee benefits (including remuneration of the Chairman, \$15,000)	68,465	65,864
Legal Fees.....	10,442	20,485
Mortgage administration fees.....	44,830	48,016
Rent.....	8,500	8,500
All other expenses.....	6,592	7,659
	<u>263,783</u>	<u>1,324,234</u>
Net Income (Note 4).....	\$2,371,436	\$1,965,216

The accompanying notes are an integral part of the financial statements.

CANADIAN ARSENALS LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash.....	\$ 241,850	\$ 188,497	Accounts payable and accrued liabilities.....	\$ 555,038	\$ 614,792
Short-term bank deposits.....	301,192	1,202,780	Advance payments by Department of National Defence in respect of production.....	976,699	976,699
Investment in Canada and Provincial bonds, at market value.....	353,408	349,908	Employees' group insurance (contra).....	25,133	44,179
Accounts receivable:			Capital:		
Department of National Defence.....	\$ 167,325	460,915	Advances by Canada for working capital	4,000,000	4,500,000
Department of Supply and Services.....	74,890	74,469	Capital stock:		
Other.....	66,289	336,667	Authorized—1,000 shares of no par value		
	308,504	872,051	Issued—30 shares.....	30	30
Due from Canada (Note 2).....	1,938,552	1,169,212		4,000,030	4,500,030
Inventories at cost:					
Material, work-in-process and finished products.....	2,132,798	2,106,034			
Maintenance and general stores.....	126,972	130,563			
	2,259,770	2,236,597			
Prepaid expense.....	14,241	12,405			
Deferred tooling and engineering costs.....	114,250	60,071			
Group insurance—interest bearing deposit (contra).....	25,133	44,179			
	\$5,556,900	\$6,135,700		\$5,556,900	\$6,135,700

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

A. R. BAILEY

Director

J. S. GLASSFORD

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 16, 1972 to the Minister of Supply and Service.

A. M. HENDERSON

Auditor General of Canada

CANADIAN ARSENALS LIMITED—*Concluded*STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, June 16, 1972.

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME:		
Sales.....	\$2,568,106	\$4,895,232
Miscellaneous.....	402,078	359,770
	<u>2,970,184</u>	<u>5,255,002</u>
EXPENSE:		
Cost of sales.....	4,532,560	6,390,568
Administration:		
Officers' salaries.....	\$ 57,340	54,540
Salaries of senior personnel at operating divisions.....	72,346	100,529
Other administrative salaries.....	101,335	99,410
Miscellaneous.....	62,709	80,468
	<u>293,730</u>	<u>334,947</u>
	<u>4,826,290</u>	<u>6,725,515</u>

Excess of expense over income, provided for
by parliamentary appropriation (Note 2).. \$1,856,106 \$1,470,513

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

- As at March 31, 1972, the Company was the custodian of and operated two Crown-owned plants, the total cost of which was \$32,574,450, comprising \$2,324,208 for land, \$14,112,962 for buildings and \$16,137,280 for machinery and equipment.
- Supply and Services Vote 15 provided a total of \$1,989,000 for the program expenditure of the Company. The excess of expense over income for the year ended March 31, 1972, amounted to \$1,856,106 and capital expenditure amounted to \$82,446 for a total program requirement of \$1,938,552 which was due from Canada at the year-end and was received on April 4, 1972.

THE HONOURABLE J. A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Arsenals Limited for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- proper books of account have been kept by the Company;
- the financial statements of the Company
 - were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN BROADCASTING CORPORATION*(Established by the Broadcasting Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
Current Assets:			Current Liabilities:		
Cash.....	\$ 3,404,214	\$ 3,029,743	Accounts payable and accrued liabilities (Note 4).....	\$ 18,954,440	\$ 21,048,349
Accounts receivable.....	8,582,039	7,137,753	Equity of Canada:		
Engineering and production supplies, at cost....	2,754,849	2,748,409	Loans to finance the acquisition of capital assets, repayable in 1973-92 at interest rates varying from 5½% to 8½% (Note 5).....	137,480,219	111,005,123
Programs completed and in process of produc- tion.....	11,016,854	7,753,191	Proprietor's Equity Account—per statement attached.....	9,041,222	13,790,832
Film and script rights.....	3,534,374	2,705,313	Surplus—per statement attached.....	12,533,373	13,015,519
Prepaid rent, insurance and other items.....	1,088,397	668,649		159,054,814	137,811,474
Total current assets.....	30,380,727	24,043,058			
Deferred charge.....	472,978	630,638			
Investment in subsidiary company, at cost (Notes 1 and 2).....	1,600,000	1,600,000			
Capital Assets, at cost: (Note 3)					
Land and buildings.....	101,207,681	92,405,385			
Technical equipment.....	126,938,708	114,657,507			
Furnishing and equipment.....	7,182,608	5,944,148			
Other.....	2,876,162	2,853,212			
	238,205,159	215,860,252			
Less: Accumulated depreciation.....	92,649,610	83,274,125			
	145,555,549	132,586,127			
	\$178,009,254	\$158,859,823		\$178,009,254	\$158,859,823

The accompanying notes are an integral part of the financial statements.

Certified correct:

V. F. DAVIES*Vice-President, Finance*

Approved on behalf of the Board of Directors:

GEORGE F. DAVIDSON*Director***J. C. DELORME***Director*

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 30, 1972 to the Corporation and to the Secretary of State.

A. M. HENDERSON*Auditor General of Canada*

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
EXPENSE:		
Cost of Production and Distribution:		
Programs.....	\$146,443,290	\$134,624,400
Network distribution.....	18,067,394	17,834,066
Station transmission.....	11,740,201	11,315,660
Payments to private stations.....	5,504,070	5,147,842
Commissions to agencies and networks.....	5,653,226	5,055,812
	<u>187,408,181</u>	<u>173,977,780</u>
Operational supervision and services:		
Programs.....	6,952,043	6,437,723
Administration.....	10,042,889	8,374,838
General.....	3,215,938	2,966,795
	<u>20,210,870</u>	<u>17,779,356</u>
External services:		
Emergency broadcasting.....	4,916,587	4,401,469
	<u>194,790</u>	<u>203,484</u>
	<u>212,730,428</u>	<u>196,362,089</u>
Selling and General Administration:		
Selling expense.....	4,059,685	3,643,357
Engineering and development.....	2,093,909	1,919,757
Management and central services.....	9,911,259	8,779,375
	<u>16,064,853</u>	<u>14,342,489</u>
Interest on loans to finance the acquisition of capital assets:		
	<u>8,422,640</u>	<u>7,434,754</u>
	<u>237,217,921</u>	<u>218,139,332</u>
INCOME:		
Advertising revenue—gross.....	49,424,564	45,060,770
Interest on investments.....	322,639	1,259,191
Miscellaneous.....	1,222,415	1,145,824
	<u>50,969,618</u>	<u>47,465,785</u>
Net Cost of Operations.....	\$186,248,303	\$170,673,547

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE OF FUNDS
TO DISCHARGE NET COST OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

Parliamentary payment for operating expenditures in providing a broadcasting service:	
Appropriation Act No. 3, 1971, 1970–71–72, c. 46.....	\$181,000,000
Less: Amount required for repayment of loans by Canada.....	6,564,905
Funds received for operating requirements.....	174,435,095
Add: Funds provided from surplus.....	482,146
	<u>\$174,917,241</u>
Net cost of operations.....	\$186,248,303
Less: Depreciation and amortization, included as an operating cost, not recoverable from parliamentary payment.....	11,331,062
	<u>\$174,917,241</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1972

Balance as at April 1, 1971.....	\$ 13,790,832
Add:	
Amount included for repayment of loans by Canada in parliamentary payment for operating expenditures in providing a broadcasting service.....	\$ 6,564,905
Net gain on disposal of capital assets.....	174,206
	<u>6,739,111</u>
	20,529,943
Deduct:	
Depreciation and amortization, included as an operating cost, not recoverable from parliamentary payment.....	11,331,062
Amortization of Deferred Charge.....	157,659
	<u>11,488,721</u>
Balance as at March 31, 1972.....	\$ 9,041,222

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1972

Balance as at April 1, 1971.....	\$ 13,015,519
Deduct: Funds provided for operating requirements.....	482,146
Balance as at March 31, 1972.....	\$ 12,533,373

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Investment in subsidiary company

The Corporation's investment in a wholly-owned subsidiary company, shown at a cost of \$1,600,000, is the outstanding capital stock of St. Clair River Broadcasting Limited exclusive of five qualifying shares. The subsidiary's main asset is its 25% share in a partnership with Baton Broadcasting Limited (now CFTO-TV Limited) which operates Station CKLW-TV, Windsor, Ontario, originally purchased for U.S. \$5,000,000. Under the partnership agreement St. Clair River Broadcasting Limited has an option of acquiring up to 49% of the partnership interest at any time prior to May 31, 1975 and an obligation to purchase its partner's share on that date at his cost plus interest.

The partnership acquired Station CKLW-TV with each partner contributing in cash, one quarter of the purchase price or U.S. \$1,250,000. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited (now CFTO-TV Limited) amounting to U.S. \$2,500,000 maturing on May 31, 1975 and bearing interest at 9% per annum. Under the partnership agreement St. Clair River Broadcasting Limited is to pay the interest on the notes.

The operations of St. Clair River Broadcasting Limited for the year ended March 31, 1972 resulted in a net loss of \$550,670 which included \$461,693 as its share of the \$1,846,772 operating loss of Station CKLW-TV for the twelve months ended March 31, 1972 and an offsetting amount of \$27,314 being its share of a retroactive depreciation adjustment to the date of commencement of operations in the amount of \$109,256. At

CANADIAN BROADCASTING CORPORATION—Concluded

March 31, 1972 the cumulative deficit of St. Clair amounted to \$1,404,035 thus reducing the equity of the Corporation's investment in the subsidiary company as shown in the balance sheet to \$195,965. The loss of \$1,404,035 has not been provided for in the accounts of the Corporation.

Included in the operating loss for the year of Station CKLW-TV was \$958,220 resulting from a write-off of film rights representing films which would not be shown the number of times required to fully amortize their cost, offset by \$446,379 relating to an upward revaluation of unamortized film rights due to a change in film amortization rates, for a net adjustment of \$511,841.

2. Financial statements not consolidated

The Corporation has not produced consolidated financial statements because the main asset of its subsidiary company, St. Clair River Broadcasting Limited is a minority interest in a partnership.

3. Capital assets

Capital assets in the amount of \$238,205,000 include the sum of \$70,357,000 expended during the last thirteen years in connection with the planned consolidation of facilities. The present estimate of the future cost of consolidation of facilities, for the Corporation (Moose Jaw/Regina, Montreal, Toronto and Vancouver) is \$108,000,000 of which subject to the provision of funds by Parliament for the purpose, approximately \$17,000,000 will be expended during the year ending March 31, 1973 and \$91,000,000 during the subsequent years.

4. Accounts payable and accrued liabilities

Amounts due to contractors and suppliers for work done or goods used in day-to-day operations of the Corporation.....	\$ 7,010,000
---	--------------

Amounts due to contractors and suppliers for work done or goods used in the acquisition of capital assets.....	2,547,000
--	-----------

Payroll expense.....	4,228,000
----------------------	-----------

Payroll deductions for March 1972, covering income tax, pension and social benefit plans (including employer contributions); Canada bonds, union and other voluntary deductions..	4,694,000
---	-----------

Amounts due to private station affiliates for network broadcasting under affiliation agreements.....	475,000
--	---------

	<u>\$18,954,000</u>
--	---------------------

5. Loans for capital expenditures

The Corporation receives funds for capital expenditure by way of interest-bearing loans from Canada. Repayments of principal are extended over a twenty-year period with payments of principal and interest being made annually. During 1972-73 the Corporation will pay the sum of \$8,216,906 in respect to the principal of such loans.

6. Remuneration of Directors and Officers.

The aggregate remuneration paid by the Corporation during the fiscal year ended March 31, 1972 to eleven Directors and three Officers of whom one is also a Director was \$15,750 and \$143,000 respectively.

AUDITOR GENERAL OF CANADA

Ottawa, June 30, 1972.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the accounts and financial statements of the Canadian Broadcasting Corporation for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 46 of the Broadcasting Act and of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Corporation for the financial year, and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Broadcasting Act, the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION*(Established by the Canadian Commercial Corporation Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash.....	\$ 24,581,472	\$ 4,660,982	Accounts payable.....	\$ 27,039,932	\$ 17,222,503
Accounts receivable.....	31,872,699	38,242,633	Due to the Receiver General for Canada.....	38,053	190,194
Loan to supplier.....	202,955		Special advance from Defence Production Re-		
Advances to suppliers.....	653,902	1,052,671	volving Fund.....		10,018,605
Progress payments to suppliers.....	137,820,955	141,031,515	Advances received or receivable from customers....	16,717,521	2,090,382
			Progress payments received or receivable from		
			customers.....	136,375,496	140,580,970
				180,171,002	170,102,654
			Proprietary Equity of Canada:		
			Funds provided under authority of the Cana-		
			dian Commercial Corporation Act:		
			Advances, section 8(1).....	10,000,000	10,000,000
			Loans, interest bearing, section 8(2).....	5,500,000	5,500,000
			Unrealized loss on US exchange.....	(763,879)	(778,097)
			Reserve for contingencies:		
			Balance at beginning of year.....	\$163,244	
			Loss on US exchange.....	146,405	
				16,839	
			Recovered from Department of		
			Supply and Services Vote 20b....	208,021	
			Balance at end of year.....	224,860	163,244
				14,960,981	14,885,147
	\$195,131,983	\$184,987,801		\$195,131,983	\$184,987,801

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. G. THREADER
Comptroller

Approved:

A. R. BAILEY
Director**J. S. GLASSFORD**
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 7, 1972 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada.**NOTES TO FINANCIAL STATEMENTS**

1. U.S. dollars included in the accounts were translated into Canadian dollars at the rate of exchange prevailing on March 31.
2. An action for recovery of \$2 million from the Department of Supply and Services for infringement of patents is currently in litigation. The amount includes approximately \$1.6 million in respect of purchases made by the Corporation on behalf of its customers.
3. A large contract negotiated on a ceiling price basis with a foreign government carries with it certain risks which will likely result in a loss to the Corporation.

An additional loss resulting from advance payments made to a supplier in excess of the firm contract price will occur if the contract with a customer government cannot be re-negotiated.

CANADIAN COMMERCIAL CORPORATION—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED
MARCH 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, June 7, 1972

(with comparative figures for the year ended March 31, 1971)

EXPENSE	1972	1971
Estimated cost of administrative services.....	\$5,479,000	\$5,140,000
INCOME—		
Interest earned on:		
Investments.....	338,143	422,105
Special progress payments to suppliers.....	27,839	94,596
	365,982	516,701
Less: Interest on loans from Canada.....	326,563	326,563
Bank charges.....	1,412	
	327,975	326,563
Miscellaneous.....	38,007	190,138
	46	56
	38,053	190,194
Estimated net cost of operations.....	\$5,440,947	\$4,949,806
Estimated net cost of operations provided for by—		
Department of Supply and Services Vote 20.....	\$3,708,000	\$3,865,000
Less: Net income payable to the Receiver General..	38,053	190,194
	3,669,947	3,674,806
Government departments which provided major services without charge.....	1,771,000	1,275,000
	\$5,440,947	\$4,949,806

THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Canadian Commercial Corporation as at March 31, 1972 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The liabilities include \$17,111,554 (\$2,651,000 in accounts payable and \$14,460,554 in advances from customers) received in partial payment for the sale of aircraft to a foreign government on behalf of the Department of National Defence, and \$44,818 in interest earned on these funds which have been invested by the Corporation in deposit receipts of a chartered bank. The proceeds of the sale and the interest earned is to be used by the Department to acquire other aircraft. In our opinion the amounts received in respect of the sale should have been paid into the special accounts in the Consolidated Revenue Fund established by: Section 11 of the National Defence Act for proceeds from sale of material which is not surplus to requirements, and Vote 48, Appropriation Act No. 2, 1966, for proceeds from the sale of surplus materials, supplies and equipment. In addition, the interest earned should have been remitted to the Receiver General as revenue of Canada.

In compliance with the requirements of section 77 of the Financial Administration Act I report that, subject to the foregoing, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations give a true and fair view of the operations of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN DAIRY COMMISSION*(Established by the Canadian Dairy Commission Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS			LIABILITIES		
	1972	1971		1972	1971
Deposit with the Receiver General.....	\$18,856,577	\$19,734,397	Subsidies payable to producers of manufacturing milk and cream.....	\$15,245,014	\$20,335,190
Accounts receivable.....	495,931	1,084,652	Subsidies payable to exporters of surplus dairy products.....	41,121	1,874,986
Receivable from provincial milk marketing boards relating to levies on producers with respect to market quotas.....	1,083,630	2,659,386	Accounts payable.....	247,683	499,291
Inventories, at lower of cost or estimated market value			Equity of Canada		
Butter.....	4,167,900	24,015,015	Loans under section 16 of the Act with accrued interest.....		24,220,280
Skim milk powder.....		920,889	Surplus per statement of surplus	9,070,220	1,484,592
				9,070,220	25,704,872
	\$24,604,038	\$48,414,339		\$24,604,083	\$48,414,339

Approved on behalf of the Commission

S. C. BARRY
*Chairman*J. THIBAudeau
Vice-Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 9, 1972 to the Minister of Agriculture.

A. M. HENDERSON
Auditor General of Canada

CANADIAN DAIRY COMMISSION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Dairy price support program		
Subsidies (gross) to producers of manufacturing milk and cream (net after holdbacks, \$99,916,525; 1971—\$78,073,638).....	\$100,694,550	\$102,834,786
Cost of disposal of surplus dairy products		
Skim milk powder.....	\$4,401,610	20,938,137
Cheese.....	(53,268)	5,302,794
Butter.....	72,640	904,532
Evaporated milk and dry whole milk.....	28,270	168,014
Skim milk diverted to production of casein rather than milk powder.....	2,906,516	2,385,345
	7,355,768	29,698,822
Deduct:		
Holdbacks from producers' subsidies.....	778,025	24,761,148
Levies on producers with respect to market quotas.....	7,739,663	4,064,920
	8,517,688	28,826,068
	(1,161,920)	872,754
Net cost of marketing operations (Schedule A)	1,788,812	8,061,341
Cost of products damaged or lost in storage, less salvage value.....	68,540	125,972
Miscellaneous expense.....	24,390	38,041
	101,414,372	111,932,894
Administrative expense (Schedule B).....	1,025,924	903,577
Total expenditure.....	\$102,440,296	\$112,836,471
Expenditure provided for by		
Agricultural Stabilization Board for the purpose of stabilizing the price of dairy products—Agriculture Vote 15.....	\$109,000,000	\$125,000,000
Agriculture Vote 30.....	534,924	452,577
Government departments which provided certain services without charge.....	491,000	451,000
	110,025,924	125,903,577
Funds received from Agricultural Stabilization Board—Agriculture Vote 15—in excess of requirements for current years' operations.....	7,585,628	13,067,106
	\$102,440,296	\$112,836,471

NOTE: The cost of disposal of surplus dairy products, \$7,355,768, comprises \$4,189,536 being the difference between Canadian support prices and the prices received on sales primarily from export and \$3,156,232 representing subsidies paid on privately owned stocks. Levies on, and holdbacks from, producers were used to meet this cost.

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Surplus (deficit) at beginning of year.....	\$1,484,592	\$(25,385,925)
Add:		
Portion of provision at March 31, 1970 for subsidies on disposal of inventories of surplus dairy products, not required.....		13,803,411
Funds received from Agricultural Stabilization Board—Agriculture Vote 15—in excess of requirements for current year's operations.....	7,585,628	13,067,106
	7,585,628	26,870,517
Surplus at end of year.....	\$9,070,220	\$ 1,484,592

CANADIAN DAIRY COMMISSION—Concluded

STATEMENT OF MARKETING OPERATIONS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	Butter	Skim milk powder	Total	1972	1971
Sales.....	\$ 57,127,100	\$ 22,186,474	\$ 79,313,574		\$ 74,863,509
Portion of levies on, and holdbacks from, producers applicable to surplus products sold..	72,640	4,116,896	4,189,536		15,518,834
	57,199,740	26,303,370	83,503,110		90,382,343
Cost of products sold.....	55,200,495	25,859,362	81,059,857		89,692,874
Gross profit.....	1,999,245	444,008	2,443,253		689,469
Expense					
Storage.....	1,129,416	150,761	1,280,177		2,718,066
Freight.....	1,004,130	343,684	1,357,814		1,570,965
Handling.....	61,806	97,221	159,027		178,196
Miscellaneous.....	1,512	102,896	104,408		74,349
	2,196,864	694,562	2,891,426		4,541,576
	\$ 197,619	\$ 250,554	448,173		3,852,107
Interest on loans.....			1,340,639		4,209,234
Net cost of marketing operations.....				\$ 1,788,812	\$ 8,061,341

STATEMENT OF ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1972)

	1972	1971
Remuneration of Members of the Commission.....	\$ 78,438	\$ 78,479
Employee salaries and benefits.....	307,978	281,736
Data processing services.....	438,000	386,000
Cheque issue services.....	53,000	65,000
Rent.....	42,763	42,763
Consultative Committee expense.....	15,107	15,731
Internal audit service.....	39,000	
Office expense.....	23,437	11,845
Communications.....	14,393	11,655
Travel.....	13,808	10,368
	\$1,025,924	\$ 903,577

AUDITOR GENERAL OF CANADA
Ottawa, August 9, 1972.THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Dairy Commission for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Commission for the financial year; and,
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

CANADIAN FILM DEVELOPMENT CORPORATION*(established by the Canadian Film Development Corporation Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS		1972	1971	LIABILITIES		1972	1971
Current				Current			
Cash.....	\$	3,487	\$	Accounts payable.....	\$	466	\$ 1,908
Due from Canada in respect of operating expense for the year.....		646	1,908	Proprietary equity of Canada			
Accounts receivable.....		16,515	33,522	Per Exhibit A.....		4,056,753	3,243,882
Prepaid expense.....		5,197	4,916				
		25,665	40,346				
Amounts invested in Canadian feature film productions at cost less amounts written off (Note 1)							
Films in production.....	\$3,287,312		2,454,681				
Films in distribution.....	1,553,576		1,234,764				
	4,840,888		3,689,445				
Less: Allowance for loss.....	830,000		500,000				
		4,010,888	3,189,445				
Furniture and fixtures at cost.....	36,709		26,916				
Less: Accumulated depreciation.....	16,043		10,917				
		20,666	15,999				
		\$4,057,219	\$3,245,790			\$4,057,219	\$3,245,790

The accompanying notes are an integral part of the financial statements.

Certified correct

MICHAEL SPENCER

Executive Director

Approved on behalf of the Corporation

GRATIEN GELINAS

Chairman

I have examined the above Balance Sheet and the related Statement of Expense and have reported thereon under date of July 5, 1972 to the Canadian Film Development Corporation and the Secretary of State of Canada.

A. M. HENDERSON

Auditor General of Canada

CANADIAN FILM DEVELOPMENT CORPORATION—Continued

STATEMENT OF EXPENSE

FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Administration:		
Salaries of members and executive officers.....	\$ 56,842	\$ 49,441
Other salaries.....	72,614	57,212
Employee benefits.....	6,415	5,379
Advisory fees including expenses.....	42,487	37,621
Rent, leasehold improvements and taxes.....	38,106	26,867
Printing, postage and general office expenses.....	21,646	14,384
Professional and special services.....	17,825	7,521
Staff travel.....	10,028	11,077
Telephone and telegraph.....	8,410	6,267
Members' travel.....	8,285	6,466
Promotion and advertising.....	5,828	4,087
Depreciation.....	5,167	5,999
	293,653	232,321
Grants to film makers and film technicians resident in Canada.....	70,000	68,000
Cannes Festival.....	18,334	17,813
Provision for loss on investments (Note 1).....	1,426,599	672,377
Total expense.....	\$1,808,586	\$ 990,511
Total expense provided for by Statutory appropriation.....	\$ 1,818,061	\$ 997,865
Less: Expenditure on furniture, fixtures and sundry other assets.....	13,200	5,517
	1,804,861	992,348
Depreciation.....	5,167	5,999
(Decrease) in accounts payable—operating.....	(1,442)	(7,836)
	\$1,808,586	\$ 990,511

EXHIBIT A

STATEMENT OF PROPRIETARY EQUITY
FOR THE YEAR ENDED MARCH 31, 1972

Advances for investment in Canadian feature film production:	
Balance at beginning of year.....	\$3,086,813
Withdrawn from statutory appropriation and invested during year.....	\$2,206,064
Proceeds from investments reinvested—contra.....	300,178
	2,506,242
Less: Provision for loss on investments included in expense for year.....	\$1,426,599
Cash received from investments (including principal repayments of \$278,535)—contra.....	300,178
	1,726,777
Withdrawn from statutory appropriation and invested (net increase in advances)—	
Exhibit B.....	779,465
Balance at end of year.....	3,866,278
Sundry assets financed by statutory appropriation:	
Balance at beginning of year.....	21,585
Withdrawn from statutory appropriation during year—Exhibit B.....	13,200
	34,785
Less: Depreciation included in expense for year.....	5,167
Balance at end of year.....	29,618
Accumulated income from investments:	
Balance at beginning of year.....	135,484
Income earned during year.....	25,373
Balance at end of year.....	160,857
Proprietary Equity at end of year.....	\$4,056,753

EXHIBIT B

STATEMENT OF POSITION OF STATUTORY
APPROPRIATION FOR THE YEAR ENDED
MARCH 31, 1972

Balance available at beginning of year:	
Amount provided for by Section 18(1) of the Act to be paid from time to time as required.....	\$10,000,000
Less: Amount expended in previous years.....	4,719,909
	\$ 5,280,091
Increase in statutory limit to \$20,000,000, as provided for by Secretary of State Vote 63(a) in 1971-72.....	10,000,000
	15,280,091
Paid during year for purposes of:	
Additions to assets—	
Investment in Canadian feature film production (net)—Exhibit A	779,465
Furniture, fixtures and other sundry assets.....	13,200
	792,665
Operation—	
Provision for loss on investment—	
Exhibit A.....	1,426,589
Administration.....	289,928
Grants to film makers and film technicians resident in Canada..	70,000
Cannes festival.....	18,334
	1,804,861
	2,597,526
Balance at end of year.....	\$12,682,565

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1972

1. Amounts invested in Canadian feature film productions, at cost less amounts written off

During the year there was an investment write-off of \$1,096,599 of which \$500,000 was provided for in the previous year for a net write-off in the year of \$596,599. In addition \$830,000 has been provided for amounts invested in 22 films that may not be recovered because of lack of significant bookings. The amount written off during the year comprised \$112,017 in respect of 10 investments reduced to the nominal value of one dollar each and \$984,582 for 22 investments reduced to 40% of the amounts invested.

2. Future commitments

As at March 31, 1972, the Corporation:

- (a) was committed to invest \$404,000 in future Canadian feature film production, and
- (b) had agreed in principle to invest \$2,193,000 in future Canadian feature film productions subject to certain conditions being met by the applicants.

CANADIAN FILM DEVELOPMENT CORPORATION—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, July 5, 1972.

TO: THE CANADIAN FILM DEVELOPMENT CORPORATION
AND
THE SECRETARY OF STATE OF CANADA.

Sirs,

I have examined the accounts and financial statements of the Canadian Film Development Corporation for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of expense, give a true and fair view of the expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN LIVESTOCK FEED BOARD

(Established by the Livestock Feed Assistance Act, 1966-67, c. 52)

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Freight Assistance on Feed Grains.....	\$ 20,191,986	\$20,443,506
Administration:		
Salaries (see note).....	262,817	227,143
Employee benefits.....	18,863	14,070
Accounting and cheque issue service.....	37,000	50,000
Travel and removal.....	30,367	26,299
Rentals—accommodation.....	27,000	24,000
—office equipment.....	3,143	3,205
Professional and special services.....	20,269	23,533
Stationery and office supplies.....	13,338	9,327
Telephone, telegraph and postage.....	13,022	12,748
Publication of reports.....	7,769	7,835
Advisory committee fees.....	4,250	1,950
Office equipment and furnishings.....	1,384	2,677
Miscellaneous.....	1,336	971
	330,558	403,758
Total expenditure.....	\$ 20,632,544	\$ 20,847,264
Total expenditure provided for by—		
Agriculture Vote 35.....	\$ 370,924	\$ 329,758
Agriculture Vote 40.....	20,191,986	20,443,506
Treasury Board—Reserve for salary revisions.....	5,634	
Government departments which provided certain major services without charge.....	64,000	74,000
	\$ 20,632,544	\$ 20,847,264

NOTE: Salaries include Board Members' fees and salaries of \$63,000 (\$61,900 in 1971)

Certified correct:

P. B. MORIN
Director of Finance

Approved on behalf of the Board:

ROGER PERREAULT
ChairmanJ. M. MCDONOUGH
Member

I have examined the above Statement of Expenditure and have reported thereon under date of July 20, 1972 to the Minister of Agriculture and the Canadian Livestock Feed Board.

A. M. HENDERSON
Auditor General of Canada.AUDITOR GENERAL OF CANADA
Ottawa, July 20, 1972.TO: THE MINISTER OF AGRICULTURE
AND
THE CANADIAN LIVESTOCK FEED BOARD

I have examined the accounts and financial statement of the Canadian Livestock Feed Board for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 18 of the Livestock Feed Assistance Act and section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Board;
- (b) the financial statement of the Board
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the expenditure of the Board for the financial year; and
- (c) the transactions of the Board that have come under my notice have been within the powers of the Board under the Livestock Feed Assistance Act and any other Act applicable to the Board.

A. M. HENDERSON
Auditor General of Canada.

CANADIAN NATIONAL RAILWAYS

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1971

ASSETS		LIABILITIES	
Current Assets		Current Liabilities	
Cash.....	\$ 15,293,404	Accounts payable.....	\$ 127,194,550
Accounts receivable.....	135,332,483	Accrued charges.....	67,116,075
Material and supplies.....	91,527,202	Other current liabilities.....	38,481,168
Other current assets.....	41,272,726		\$ 232,791,793
	\$ 283,425,815	Provision for Insurance.....	12,236,314
Insurance Fund.....	12,236,314	Other Liabilities and Deferred Credits.....	51,097,267
Investments in Affiliated Companies not Consolidated		Long Term Debt	
Air Canada.....	382,819,500	Bonds.....	818,299,264
Jointly operated companies.....	50,544,276	Government of Canada loans and debentures.....	1,078,194,889
	433,363,776		1,896,494,153
Property Investment		SHAREHOLDERS' EQUITY	
Road.....	3,033,178,909	Government of Canada	
Equipment.....	1,564,877,161	6,000,000 shares of no par value capital stock of Canadian National Railway Company..	
Other physical properties.....	168,696,561	1,235,180,591 shares of 4% preferred stock of Canadian National Railway Company..	
	4,766,752,631	Capital investment of Government of Canada in the Canadian Government Railways....	
Less recorded depreciation.....	1,321,917,860	2,023,540,387	
	3,444,834,771	Capital Stock of Subsidiary Companies owned by Public.....	
Other Assets and Deferred Charges		4,345,185	
Other investments.....	6,384,608	2,027,885,572	
Prepayments.....	4,827,030	\$4,220,505,099	
Unamortized discount on long term debt.....	8,848,681		
Other assets.....	2,988,571		
Deferred charges.....	23,595,533		
	46,644,423		
	\$4,220,505,099		

The notes on page 85 are an integral part of this Balance Sheet

S. D. H. THOMAS,
Comptroller.

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1971 and the consolidated statements of income and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to depreciation not recorded in earlier years as referred to in Note 1, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1971 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

TOUCHE ROSS & CO.,
Chartered Accountants.

February 25, 1972.

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1971

Note 1: Property Investment

Additions since January 1, 1923 have been recorded at cost and properties and equipment brought into the System at January 1, 1923 are included at the values appearing in the books of the several railways now comprised in the System to the extent that these have not been retired or replaced. Depreciation on Canadian Lines: Depreciation accounting as adopted for equipment in 1940, for hotel properties in 1954 and for track and road structures and all other physical properties except land in 1956 has been continued in 1971. The depreciation rates used are based on the estimated service life of the properties but do not provide for depreciation which was not recorded in prior years under the replacement and retirement accounting principles then in force, or for extraordinary obsolescence resulting from the introduction of more efficient equipment. Depreciation on U.S. Lines: Replacement accounting for track and depreciation accounting for equipment and other property except land have been continued in accordance with the regulations of the Interstate Commerce Commission.

Note 2: Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel and latest invoice price for new materials in general stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

Note 3: Capital Stock

The Capital stock of the Canadian National Railway Company (other than the four percent preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.

Note 4: Pension Funds

The Company is liquidating the unfunded liabilities under its Pension Plans by making annual payments of both principal and interest as required by the Pension Benefits Standards Act. These payments have been charged to System expenses. As at December 31, 1971, based on the latest actuarial reviews less payments, the remaining unfunded liabilities and funding periods were:

- To September 30, 1992 \$ 97,301,259
- To September 30, 2027 \$299,355,453

Note 5: Major Commitments

(a) Chicago & Western Indiana Railroad Company:

The Grand Trunk Western Railroad Company is liable jointly and severally with four other proprietors as guarantor of principal and interest with respect to \$6,533,000 First Collateral Trust Mortgage 4½% Sinking Fund Bonds due May 1, 1982 of the Chicago & Western Indiana Railroad Company. In addition, the proprietors are obligated to make semi-annual sinking fund payments sufficient to retire the bonds at maturity and to meet interest as it falls due; in the absence of default of any of the other proprietors, Grand Trunk Western's proportion of such semi-annual payments is one-fifth.

(b) The Belt Railway Company of Chicago:

The Grand Trunk Western Railroad Company is liable jointly and severally with twelve other proprietors as guarantor of principal, interest and sinking fund payments with respect to \$30,545,000 First Mortgage 4½% Sinking Fund Bonds series "A", due August 15, 1987 of The Belt Railway Company of Chicago. Each proprietor is to make payments to the extent required in proportion to its

usage of the Belt's facilities in the preceding three years. For the three years ended December 31, 1971 Grand Trunk Western Railroad's usage was approximately 4.14% of the total.

(c) The Detroit & Toledo Shore Line Railroad Company:

The Grand Trunk Western Railroad Company is jointly and severally liable with one other proprietor as guarantor of principal, interest and sinking fund payments with respect to \$2,319,000 First Mortgage 3½% 30-year series "A" Bonds, due December 1, 1982 of The Detroit & Toledo Shore Line Railroad Company.

(d) Rental commitments under railway rolling stock lease arrangements for varying periods through to 1992 amount to approximately \$292 million.

CONSOLIDATED INCOME STATEMENT

	1971	1970
Railway Operating Revenues		
Carload freight services.....	\$ 865,336,231	\$ 772,854,175
Express and intermodal services.....	122,225,520	111,431,475
Passenger services.....	64,303,022	65,015,661
All other services.....	57,913,272	54,057,187
Payments under the Railway Act.....	31,009,596	38,994,508
Total Railway Operating Revenues.....	1,140,787,641	1,042,353,006
Railway Operating Expenses		
Road maintenance.....	177,911,263	169,869,918
Equipment maintenance.....	224,633,398	204,385,859
Transportation.....	459,236,059	422,794,046
Sales.....	29,230,900	27,442,474
Miscellaneous operations.....	58,806,713	53,633,700
General.....	98,590,068	85,839,035
Taxes.....	48,592,099	44,851,785
Equipment and joint facility rents.....	22,439,070	18,815,799
Total Railway Operating Expenses.....	1,119,439,570	1,027,632,616
Net Railway Operating Income.....	21,348,071	14,720,390
Other Income		
Net income from:		
Telecommunications department.....	15,256,290	15,357,677
Hotels.....	3,092,193	3,010,833
Separately operated trucking companies.....	1,766,180	1,643,752
Other sources.....	2,767,027	11,059,486
Total Other Income.....	22,881,690	31,071,748
Net Income before Interest on Debt.....	44,229,761	45,792,138
Interest Charges		
Total interest on debt.....	89,249,596	97,019,319
Less interest received on loans to Air Canada.....	20,752,094	21,518,117
Net Interest on Debt.....	68,497,502	75,501,202
Deficit.....	\$ 24,267,741	\$ 29,709,064

NOTE: As a result of a change in classification, 1971 mail revenues of \$8,848,719 have been included in All other services. 1970 mail revenues, which were distributed to Carload freight, Express and intermodal and Passenger services have been reclassified for comparability.

CANADIAN NATIONAL RAILWAYS—Continued

SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR 1971

Working Capital as at December 31,
1970..... \$ 52,561,400

Source of Funds

Provision for depreciation.....	\$123,769,566
Sale of 4% preferred stock.....	39,116,721
Government of Canada in respect of deficit for the year.....	24,267,741
Retained proceeds from properties retired.....	14,528,263
Other (net).....	2,260,866
	<u>\$203,943,157</u>

Application of Funds

Additions to property investment.....	\$180,664,106
Deficit for the year.....	24,267,741
Decrease in long-term debt.....	938,688
	<u>\$205,870,535</u>

Net Decrease in Working Capital..... 1,927,378

Working Capital as at December 31,
1971..... \$50,634,022

INVESTMENTS IN JOINTLY OPERATED COMPANIES

	Percentage Held	Investment as at Dec. 31, 1970	Transactions Year 1971 Increase or (Decrease)	Investment as at Dec. 31, 1971
The Belt Railway Company of Chicago				
Capital Stock.....	7.69	\$ 240,000		\$ 240,000
Advances.....		133,632	\$ 33,078	166,710
Chicago & Western Indiana Railroad Company				
Capital Stock.....	20	1,000,000		1,000,000
Advances.....		7,185,496	75,535	7,261,031
Computer Sciences Canada, Ltd.				
Capital Stock.....	25.5	500,000		500,000
Advances.....		799,935		799,935
The Detroit & Toledo Shore Line Railroad Company				
Capital Stock.....	50	1,500,000		1,500,000
Detroit Terminal Railroad Company				
Capital Stock.....	50	1,000,000		1,000,000
Halterm Limited				
Capital Stock.....	33.33	20,000		20,000
Advances.....		200,000	200,000	400,000
Northern Alberta Railways Company				
Capital Stock.....	50	8,640,000		8,640,000
Bonds.....	50	16,700,000		16,700,000
The Public Markets Limited				
Capital Stock.....	50	575,000		575,000
The Shawinigan Falls Terminal Railway Company				
Capital Stock.....	50	62,500		62,500
Telsat Canada				
Capital Stock.....	7.5		1,875,000	1,875,000
The Toronto Terminals Railway Company				
Capital Stock.....	50	250,000		250,000
Bonds.....	50	9,574,800	(220,700)	9,354,100
Advances.....		200,000		200,000
Total.....		\$48,581,363	\$1,962,913	\$50,544,276

CANADIAN NATIONAL RAILWAYS—Continued

PROPERTY INVESTMENT STATEMENT

Property Investment as at December 31, 1970.....		\$4,664,200,600
Capital Expenditures in 1971		
New lines and diversions.....	\$ 1,249,469	
Roadway improvements.....	50,066,139	
Large terminals.....	4,881,290	
Yard tracks and sidings.....	7,347,501	
Buildings.....	12,636,459	
Highway crossing protection.....	618,296	
Signals.....	10,573,714	
Roadway and shop machinery.....	7,386,072	
Other facilities.....	8,100,944	
Total—Road property.....	102,859,884	
Branch lines.....	4,773,931	
Equipment.....	47,725,504	
Telecommunications.....	22,226,176	
Hotels.....	3,078,611	
		\$180,664,106
Properties of companies acquired.....		1,436,840
Additions to property in 1971.....		182,100,946
Deduction in respect of property retirements in 1971.....		79,548,915
		<u>102,552,031</u>
Property Investment as at December 31, 1971.....		\$4,766,752,631

RECORDED DEPRECIATION STATEMENT

Recorded Depreciation as at December 31, 1970.....		\$1,262,195,472
Add provision for depreciation for the year:		
Road property.....	\$ 60,764,980	
Equipment.....	56,387,041	
Other physical properties.....	6,617,545	
		\$123,769,566
Recorded depreciation of companies acquired.....		973,474
		<u>124,743,040</u>
Deduct net charges in respect of property retirements.....		65,020,652
		<u>59,722,388</u>
Recorded Depreciation as at December 31, 1971.....		\$1,321,917,860

CANADIAN NATIONAL RAILWAYS—Continued

LONG TERM DEBT

Rate %	Maturity (See Notes)		Currency in which payable	Outstanding as at Dec. 31, 1970	Transactions Year 1971 Increase or (Decrease)	Outstanding as at Dec. 31, 1971
Bonds						
2 $\frac{3}{4}$	Jan. 16, 1971	Canadian National 21 Year Bonds.....	Canadian	\$ 40,000,000	\$ (40,000,000)	
5 $\frac{1}{2}$	Dec. 15, 1971	Canadian National 12 Year Bonds.....	Canadian	178,443,500	(178,443,500)	
3 $\frac{1}{2}$	Feb. 1, 1974 (a)	Canadian National 20 Year Bonds.....	Canadian	200,000,000		\$ 200,000,000
2 $\frac{1}{2}$	June 15, 1975 (b)	Canadian National 25 Year Bonds.....	U.S.	6,000,000		6,000,000
5	May 15, 1977 (c)	Canadian National 18 Year Bonds.....	Canadian	78,840,000	(1,800,000)	77,040,000
4	Feb 1, 1981	Canadian National 23 Year Bonds.....	Canadian	300,000,000		300,000,000
5 $\frac{1}{2}$	Jan. 1, 1985 (c)	Canadian National 25 Year Bonds.....	Canadian	91,980,000	(2,000,000)	89,980,000
5	Oct. 1, 1987 (c)	Canadian National 27 Year Bonds.....	Canadian	146,756,000	(3,500,500)	143,255,500
5 $\frac{1}{2}$	Perpetual	Buffalo and Lake Huron 1st Mortgage Bonds.....	Sterling	795,366		795,366
5 $\frac{1}{2}$	Perpetual	Buffalo and Lake Huron 2nd Mortgage Bonds.....	Sterling	1,228,398		1,228,398
Total Bonds.....				1,044,043,264	(225,744,000)	818,299,264
Government of Canada Loans and Debentures						
Capital Revision Act: Jan. 1, 1972 Debenture.....			Canadian	100,000,000		100,000,000
Canadian Government Railways: Advances for Working Capital...			Canadian	16,983,762		16,983,762
Financing and Guarantee Acts: Loans.....			Canadian	235,305,815	6,361,812	241,667,627
Refunding Act, 1955: Loans for Debt Redemption.....			Canadian	501,100,000	218,443,500	719,543,500
Total Government of Canada Loans and Debentures.....				853,389,577	224,805,312	1,078,194,889
Total Long Term Debt.....				\$1,897,432,841	\$ (938,688)	\$1,896,494,153

NOTES: (a) Callable at par on or after Feb. 1, 1972
(b) Callable at par

(c) Amounts of $\frac{1}{4}$ % may be purchased quarterly through Purchase Funds operated under the conditions of each issue.

SHAREHOLDERS' EQUITY

Government of Canada			
No par value capital stock of Canadian National Railway Company.....	\$ 359,963,017		\$ 359,963,017
4% Preferred stock of Canadian National Railway Company.....	1,196,063,870	\$ 39,116,721	1,235,180,591
Capital investment in Canadian Government Railways.....	428,396,779		428,396,779
Total Government of Canada.....	1,984,423,666	39,116,721	2,023,540,387
Capital Stock of Subsidiary Companies Owned by Public.....	4,345,185		4,345,185
Total Shareholders' Equity.....	\$1,988,768,851	\$ 39,116,721	\$2,027,885,572

CANADIAN NATIONAL RAILWAYS—Continued

TOUCHE ROSS & CO.

Royal Bank Building
Place Ville Marie
Montreal 113, Quebec

March 23, 1972.

TO THE HONOURABLE,
THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

Sir:

We are pleased to submit to Parliament, through you, the audit report on our examination of the consolidated financial statements of the Canadian National Railway System for the year ended December 31, 1971.

The Company's published annual report provides comprehensive statistical and financial information on the year's activities of the System and, for this reason, we confine our comments to highlights of the financial year and to points of particular audit significance.

AUDIT REPORT

Our formal report on the financial statements is included in the annual report and reads as follows:

"We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1971 and the consolidated statements of income and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to depreciation not recorded in earlier years as referred to in Note 1, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1971 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System."

SCOPE OF AUDIT

The approach to the external audit of an organization as large and diverse as the Canadian National Railway System depends largely on the adequacy and efficiency of existing accounting and administrative controls. In the System, these controls include a comprehensive management information, authorization and reporting system, a sophisticated data processing system, an accounting development department and other study groups concerned with improving operational and managerial efficiency.

The scope of the external audit is very much dependent on our evaluation of these controls and encompasses a review of the scope and results of the internal audit work performed. We work closely with the Chief Internal Auditor's Department, at Headquarters and in every Region.

Our evaluation of controls is determined through frequent discussions with management on the System's financial policies and procedures and contemplated changes therein; by reviewing accounting systems to assess the adequacy of controls and ensure that they are appropriate and in keeping with current practices; and through procedural tests to ensure that selected systems function as they should. A thorough review and examination of the balances reported in the System's financial statements is carried out during the year and again at the end of the year.

Systems to be examined are selected according to a cyclical schedule so that all significant areas of the global financial system are subjected to external audit examination. We carried out in 1971, in addition to the normal audit work performed annually, special reviews of billing procedures for carload freight revenues in one region of Canadian National Railways, of waybill rating in another region, of disbursement systems in yet another region, and of internal controls in a Servo-centre. We again carried out tests of the payroll accounting and control system in a region because of the impact of salaries and wages on the operations of the System. Some of the work involves testing data processing controls by using computer programmes of our own design.

Under this cyclical scheduling, the financial statements of certain components in the System were examined in depth and those of the other components in less detail depending on their materiality.

FINANCIAL POSITION

The financial position of the System at December 31, 1971 is comparable with that at December 31, 1970, as shown in the following summary:

	1971	1970
	Millions	
ASSETS:		
Property investment—less recorded depreciation.....	\$3,445	\$3,402
Investment in affiliated companies not consolidated.....	433	431
Other assets.....	343	327
	<u>\$4,221</u>	<u>\$4,160</u>
LIABILITIES:		
Long-term debt.....	\$1,896	\$1,897
Other liabilities and provisions.....	297	274
Shareholders' equity.....	2,028	1,989
	<u>\$4,221</u>	<u>\$4,160</u>

PROPERTY INVESTMENT

Additions to fixed property amounted to \$180.7 million as compared with expenditures of \$179.4 million in the previous year, as summarized below:

	1971	1970
	Millions	
Road property and branch lines.....	\$107.7	\$108.5
Equipment.....	47.7	44.0
Telecommunications.....	22.2	23.4
Hotels.....	3.1	3.5
	\$180.7	\$179.4

The System has commitments under railway rolling stock lease arrangements for varying periods through to 1992 of approximately \$292 million, as compared to \$245 million through to 1990 in 1970.

The total System depreciation charge in 1971 amounted to \$123.8 million, \$3.4 million higher than in 1970. The increase was due to increased investment in depreciable property. The basis of calculation was consistent with that of the preceding year.

CANADIAN NATIONAL RAILWAYS—*Concluded*

LONG TERM DEBT

During the year, long term debt remained virtually the same as at the end of the previous year. In 1971, \$218 million of bonds matured and were refinanced under the terms of the Canadian National Railways Refunding Act, 1955. No bonds will come to maturity in 1972.

On January 1, 1972, a \$100 million debenture matured and a promissory note in the same amount was issued to the Minister of Finance in substitution for it.

SHAREHOLDERS' EQUITY

During the year, \$39.1 million of 4% preferred stock of Canadian National Railway Company was sold to the Minister of Finance at the par value of \$1 per share under the terms of the Canadian National Railways Financing and Guarantee Act, 1970.

This 4% preferred stock is issued on the basis of three per cent of the gross revenues of the National System. The \$39.1 million is based on revenues accruing to December 31, 1971, which brings the sale of preferred shares to a current basis.

PENSION PLANS

Effective January 1, 1971, pensions were increased for the then existing pensioners who had retired in 1969 and prior years. The actuarially computed cost of \$56.7 million in regard to this increase in pensions is based on actual data as at that date.

The unfunded liability in regard to this increase in pensions and the changes in the terms of the 1959 pension plan that were approved in 1970, was \$97.3 million at December 31, 1971 and is being liquidated by annual payments to September 30, 1992 in accordance with the requirements of the Pension Benefits Standards Act.

The unfunded liability required to fund the pension plans under the terms in effect prior to the aforementioned increase in pensions and changes in the 1959 pension plan is being liquidated by annual payments to September 30, 2027. The amount at December 31, 1971 was \$299.4 million and is based on an actuarial valuation as at December 31, 1968 less payments to the end of the year.

Company contributions to Pension Trust Funds are charged to System expenses and in 1971, these amounted to \$41.8 million.

OPERATING RESULTS

The consolidated deficit for the year 1971 was \$24.3 million compared to \$29.7 million for 1970.

A comparison between the two years of the principal components giving rise to the deficits is summarized below:

	1971	Change from 1970
	Millions	
Carload freight services.....	\$865.3	\$ 92.4
Express and intermodal services.....	122.2	10.8
Passenger and other services.....	122.3	3.3
Payments under the Railway Act.....	31.0	8.0—
Railway operating revenues.....	1,140.8	98.5
Railway operating expenses.....	1,119.5	91.9—
Net railway operating income.....	21.3	6.6
Other income.....	22.9	8.2—
Interest charges.....	44.2	1.6—
	68.5	7.0
Deficit.....	\$ 24.3	\$ 5.4

(—) Denotes decreases in revenues and other income and increases in expenses.

A rise in tonnage, a favourable change in traffic mix and some rate increases contributed to the improved revenues from carload freight services.

Amounts received under the Railway Act are intended to provide continuing assistance to the railways on a declining basis as benefits can be realized through the abandonment of unprofitable branch lines and the discontinuation of uneconomic passenger services, or alternatively through specific subsidies pursuant to orders from the Canadian Transport Commission to continue such services. During the year, the System filed applications to discontinue 23 passenger train services. In 1970 and prior years, it had filed applications to discontinue 20 passenger train services and to abandon 37 unprotected branch lines. Judgements have been rendered on four of these applications so as to allow the discontinuation of one service, to direct the continuation of two services and to direct the continuation of another service in part. Actual losses have yet to be determined and agreed to by the Railway Transport Committee of the Commission and, for that reason, amounts expected to be received as specific subsidies have not been reflected in the accounts.

The increase of \$91.9 million in railway operating expenses included \$49 million for additional wage award costs. Contributing also to the increase in these expenses were increases in material prices, a higher volume of repairs to equipment, the costs of handling more traffic and higher pension costs.

We wish to acknowledge our appreciation for the cooperation received in the course of the audit from the management and staff. The assistance received and the courtesy extended to us greatly facilitated our work.

Respectfully submitted,

TOUCHE ROSS & CO

Montreal, February 25, 1972

Dear Mr. Minister:

The Trustees present herewith the Balance Sheet as at December 31, 1971.

Yours sincerely,
N. J. MACMILLAN
For the Trustees

Claims for Principal of Loans—

Canadian Northern Railway.....	\$312,334,805.10		Capital Stock Owned by Canadian National Railway Company—5,000,000 shares of no par value capital stock.....	\$ 341,963,017.02
Grand Trunk Railway.....	118,582,182.33			
Grand Trunk Pacific Railway.....	116,006,599.08			
Canadian National Railway Com- pany.....	96,936,971.75	643,860,558.26		
Claims for Interest on Loans—				
Canadian Northern Railway.....	\$309,702,897.65			
Grand Trunk Railway.....	103,250,802.95			
Grand Trunk Pacific Railway.....	107,326,622.84			
Canadian National Railway Com- pany.....	54,501,313.57	574,781,637.01	Amount by which the book value of claims and interest thereon exceeded the initial stated value as of January 1st, 1937.....	948,604,757.39
Transactions of Canadian Railway System sub- sequent to January 1st, 1937, affecting the book value of the capital stock of the Securities Trust.....		71,925,579.14		
Securities Held—				
Collateral Securities—Schedule A.1.....				
		<u>\$1,290,567,774.41</u>		<u>\$1,290,567,774.41</u>

S. D. H. Thomas
Comptroller

CERTIFICATE OF AUDITORS

We have examined the books and records of the Canadian National Railways Securities Trust for the year ended December 31, 1971. In our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Trust's affairs at December 31, 1971, in accordance with the provisions of the Canadian National Railways Capital Revision Act, 1952.

TOUCHE ROSS & CO.
Chartered Accountants

Dated at Montreal, 25 February 1972

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—Continued

SUMMARY OF INDEBTEDNESS TRANSFERRED FROM
THE GOVERNMENT OF CANADA TO THE SECURITIES TRUST

Loans Outstanding

CANADIAN NORTHERN RAILWAY:

3½% Loan, Chapter 6, 1911.....	\$ 2,396,099 68
4% Loan, Chapter 20, 1914.....	5,294,000 00
5% Loan, Chapter 4, 1915.....	10,000,000 00
6% Loan, Chapter 29, 1916.....	15,000,000 00
6% Loan, Chapter 24, 1917.....	25,000,000 00
6% Loan, Vote 110, 1918.....	25,000,000 00
6% Loan, Vote 108, 1919.....	35,000,000 00
6% Loan, Vote 127, 1920.....	48,611,077 00
6% Loan, Vote 126, 1921.....	44,419,806 42
6% Loan, Vote 136, 1922.....	42,800,000 00
6% Loan, War Measures Act, 1918.....	1,887,821 16
6% Equipment Loan, Chapter 38, 1918.....	56,926,000 82
Mortgage covering loans above.....	

Total Canadian Northern..... \$312,334,805 10

GRAND TRUNK RAILWAY:

6% Loan, Vote 478, 1920.....	\$ 25,000,000 00
6% Loan, Vote 126, 1921.....	55,293,435 18
6% Loan, Vote 137, 1922.....	23,288,747 15
4% Loan to G.T. Pacific, Chapter 23, 1913, 1913, guaranteed by Grand Trunk.....	15,000,000 00

Total Grand Trunk..... \$118,582,182 33

GRAND TRUNK PACIFIC RAILWAY:

3% Bonds, Chapter 24, 1913.....	\$ 33,048,000 00
6% Loan, Chapter 4, 1915.....	6,000,000 00
6% Loan, Vote 441, 1916.....	7,081,783 45
6% Loan, Vote 444, 1917.....	5,038,053 72
6% Loan, Vote 110, 1918.....	7,471,399 93
Receiver's Advances, P.C. 635, March 26, 1919.....	45,764,162 35
Interest guaranteed by Govt. of Canada.....	8,704,662 65
Interest guaranteed by Provinces of Alberta and Saskatchewan.....	2,898,536 98

Total Grand Trunk Pacific..... \$116,006,599 08

Notes and Collateral Held

None. Charge is on premises mortgaged October 4, 1911.

None.

None.

Mortgages dated June 23 and June 26, 1916.

6% Demand Notes.....	\$33,012,414 32
6% Demand Notes.....	27,203,003 65
6% Demand Notes.....	40,031,122 27
6% Demand Notes.....	53,008,779 65
6% Demand Notes.....	50,259,312 47
6% Demand Notes.....	46,691,634 60
6% Demand Notes.....	5,700,000 00
3½% Debentures Stocks.....	5,109,999 99
6% Demand Notes.....	56,858,496 44
Mortgage dated November 16, 1917.....	

6% Demand Notes.....	\$ 25,479,226 97
6% Demand Notes.....	56,646,816 12
6% Demand Notes.....	23,288,747 15
4% Demand Note.....	15,000,000 00
4% G.T.P. Debentures.....	15,000,000 00

3% 1st Mortgage Bonds.....	\$ 33,048,000 00
4% Sterling Bonds.....	7,499,952 00
Mortgage, June 28, 1916.....	
Mortgage, October 18, 1917.....	
Mortgage, October 18, 1917.....	
Receiver's Certificates.....	53,339,162 74
Cremation Certificates, coupons destroyed.....	8,698,170 42
Cremation Certificates, coupons destroyed.....	2,925,723 88

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—*Concluded*SUMMARY OF INDEBTEDNESS TRANSFERRED FROM
THE GOVERNMENT OF CANADA TO THE SECURITIES TRUST—*Concluded**Loans Outstanding*

CANADIAN NATIONAL RAILWAY COMPANY

6% Loan, Vote 139, 1923.....	\$24,550,000 00
5% Loan, Vote 137, 1924.....	10,000,000 00
5% Loan, Vote 377, 1925.....	10,000,000 00
5% Loan, Vote 372, 1926.....	10,000,000 00
5% Loan, Vote 336, 1929.....	2,932,652 91
5% and 5½% Loans, Chapter 22, 1931.....	29,910,400 85
5½% Loans, Chapter 6, 1932.....	11,210,815 56
Less: adjustment authorized by the Capital Revision Act, 1937.....Cr.	1,666,897 57
Total Canadian National Railway Company.....	\$96,936,971 75
Total Loans.....	\$643,860,558 26

Notes and Collateral Held

{ 6% Canadian Northern Demand Note.....	\$12,655,019 57
{ G.T.P. Receiver's Certificates.....	3,313,530 01
{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,831 96
{ 5% Canadian Northern Demand Note.....	1,318,315 86
{ G.T.P. Receiver's Certificates.....	4,691,173 58
{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,822 24
{ 5% Canadian Northern Demand Note.....	9,496,718 21
{ G.T.P. Receiver's Certificates.....Cr.	1,422,425 17
{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,802 80
{ 5% Canadian Northern Demand Note.....	9,062,624 30
{ G.T.P. Receiver's Certificates.....Cr.	364 898 78
{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,880 56
5% Canadian National Railway Company Demand Notes.....	2,932,652 91
5% and 5½% Canadian National Railway Company Demand Notes.....	29,910,400 85
5½% Canadian National Railway Company Demand Notes.....	11,210,815 56

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT DECEMBER 31, 1971***(with comparative figures as at December 31, 1970)*

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 5,257	\$ 5,113	Accounts Payable.....	\$ 2,512	\$
Deposit with Receiver General.....	95,000	95,000	Matured Bonds—unclaimed.....	14,025	14,025
Agreement of Sale of Vessels—			Undistributed Capital arising on reduction of		
Final instalment due August 19, 1963 under			Capital Stock.....	324,024	324,024
terms of a letter of credit confirmed by			Capital:		
the Bank of America—payment prohib-			Capital Stock:		
ited by the Cuban Assets Control Regula-			Authorized, issued and fully paid—		
tions of the United States of America			10 shares of \$100 each, less discount of		
dated July 8, 1963.....	470,400	470,400	\$24.....	976	976
			Capital Surplus:		
			Balance as January 1.....	\$231,488	
			Add: Bank interest.....	144	
				231,632	
			Less: Legal fees, etc.....	2,512	
			Balance as at December 31.....	229,120	231,488
	<u>\$570,657</u>	<u>\$570,513</u>		<u>\$570,657</u>	<u>\$570,513</u>

Approved on behalf of the Board

A. G. IRVINE
*Director*I. C. CORNBLAT
Director

I have examined the above Balance Sheet and have reported thereon under date of June 1, 1972 to the Minister of Transport.

A. M. HENDERSON
Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, June 1, 1972.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1971. In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the balance sheet of the Company
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the state of the Company's affairs as at the end of the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION*(Established by the Canadian Overseas Telecommunication Corporation Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
Current:			Current:		
Cash.....	\$ 1,288,785	\$ 717,481	Accounts payable.....	\$ 9,083,305	\$ 6,272,380
Short-term deposits.....	9,000,000	11,069,125	Income and other taxes.....	901,718	(1,646,043)
Accounts receivable.....	9,160,961	8,797,812		9,985,023	4,626,337
Estimated amount recoverable from Commonwealth Network (Note 1)	402,733	(3,213,707)	Deferred income tax (Note 4).....	4,502,535	3,967,737
Prepaid expense.....	167,650	131,622			
	20,020,129	17,502,333			
Capital Assets, at cost: (Notes 2 and 3)			Proprietary Equity of Canada:		
Land, with improvements.....	1,345,648	1,236,263	Advances under section 14 of the Act (Note 5).....	40,011,152	42,314,929
Buildings.....	10,506,419	9,313,822			
Cable systems.....	67,018,201	62,185,567	Retained earnings:		
International satellite system (Space segment).....	10,447,519	10,100,283	Balance at beginning of year		
Transmitters, receivers and other technical equipment.....	45,702,908	39,502,839	As previously reported.....	40,325,584	34,970,523
Office furniture and equipment.....	772,259	640,776	Adjustment of prior years' tele- graph, telephone and telex revenue (Note 6).....	385,962	283,366
	135,792,954	122,979,550			
Less: Accumulated depreciation.....	54,489,620	49,633,258	As restated.....	39,939,622	34,687,157
	81,303,334	73,346,292	Net income for the year, per Statement of Income and Ex- pense.....	6,885,131	5,252,465
			Balance at end of year.....	46,824,753	39,939,622
				86,835,905	82,254,551
	\$101,323,463	\$ 90,848,625		\$101,323,463	\$ 90,848,625

The accompanying notes are an integral part of the financial statements.

Certified Correct:

J. C. DELORME*President and General Manager*

Approved:

GILLES PURCELL*Director***FRANÇOIS MERCIER***Director*

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 16, 1972 to the Minister of Communications.

A. M. HENDERSON*Auditor General of Canada*

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—Concluded

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Telegraph, telephone, telex, circuit rentals, satellite, etc.....	\$ 36,817,227	\$ 33,385,669
EXPENSE		
Operating salaries and wages.....	5,934,053	5,540,724
Administrative salaries.....	2,494,897	2,079,065
Employees' benefits.....	654,732	568,269
Depreciation (Note 3).....	7,035,555	6,426,700
Rental of circuits, etc.....	6,516,584	5,994,714
Maintenance and repairs—plant and equipment.....	2,663,720	3,160,380
Interest.....	2,107,856	2,277,301
Other operating and administrative expense.....	1,342,596	1,147,185
	28,749,993	27,194,338
Deduct:		
Estimated amount recoverable from Commonwealth Network—excess of applicable expenditures over Corporation's share of total Commonwealth Network expense.....	4,100,000	3,400,000
Portion of expense capitalized.....	1,017,897	1,221,206
	5,117,897	4,621,206
	23,632,096	22,573,132
	13,185,131	10,812,537
Current income tax.....	5,671,274	4,090,951
Deferred income tax (Note 4).....	628,726	1,469,121
	6,300,000	5,560,072
Net income.....	\$ 6,885,131	\$ 5,252,465

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1972

- The amounts recoverable from Commonwealth Network have been finalized to March 31, 1964 with the recoveries of the succeeding years being reflected on an estimated basis.
- As at March 31, 1972, the estimated cost of completing capital projects, as approved by the Governor in Council, amounted to approximately \$74,100,000 of which \$38,400,000 relates to the year ending March 31, 1973.
- Depreciation has been recorded on a basis to amortize the cost of capital assets over their estimated useful life and includes, in 1971-72, additional charges of \$520,000 to reflect an adjustment to the estimated useful life of certain equipment.
- In calculating its liability for income tax the Corporation claims the maximum capital cost allowance permitted under the Income Tax Act. Where the capital cost allowance exceeds depreciation the deferred income tax account is credited with the income tax payable on the excess and is charged when the converse prevails.
For the year ended March 31, 1971, the Corporation claimed for income tax purposes capital cost allowance on assets under construction with the result that an additional \$1,307,477 was credited to deferred income tax for that year and last year's comparative figures have been adjusted accordingly.

- The advances from Canada bear interest at rates from 3½% to 6½% and are repayable in semi-annual instalments over varying periods extending to 1998, in accordance with the terms and conditions laid down by the Governor in Council. Repayments in 1971-72 totalled \$2,303,777 and instalments falling due for repayment in 1972-73 aggregate \$2,418,298.
- As a result of the devaluation of Sterling currency in 1967, it was agreed between the Partners in the Commonwealth Network that terminal charges for telegraph, telex and telephone traffic would be adjusted retroactively in terms of sterling to provide Partners the same amount in local currency as before devaluation. This agreement required the Corporation during the year to make a payment of \$739,852 to Commonwealth Partners for the period from December 1, 1967 to December 31, 1970. Accordingly the balance of retained earnings at March 31, 1971 has been restated from amounts previously reported to reflect the retroactive payment of \$739,852 and a consequential reduction in income tax payable of \$353,890 for a net adjustment of \$385,962. Of this amount \$102,596 is applicable to 1970-71 and has been so reflected in the comparative income figures of that year. The remaining \$283,366 is applicable to years prior to April 1, 1970 and has been charged to retained earnings at that date.
- Expense for 1971-72 includes remuneration of six directors as directors, \$2,900, and remuneration of five officers as officers, \$205,950. One officer is also a director.

AUDITOR GENERAL OF CANADA

Ottawa, June 16, 1972.

THE HONOURABLE ROBERT STANBURY,
MINISTER OF COMMUNICATIONS,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Overseas Telecommunication Corporation for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- proper books of account have been kept by the Corporation;
- the financial statements of the Corporation
 - were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current assets:			Current liabilities:		
Cash including term deposits.....	\$ 95,866	\$ 11,373	Accounts payable.....	\$ 221,738	\$ 350,709
Accounts receivable.....	45,742	55,288	Royalties paid in advance.....	7,374	2,500
Interest accrued on investments.....	10,503	14,225	Total current liabilities.....	229,112	353,209
Investments maturing within one year.....		160,633			
Total current assets.....	152,111	241,519	Equity of Canada:		
Investments in bonds of, or guaranteed by, Canada, at cost (market value, 1972, \$738,125; 1971, \$836,463).....	775,250	848,619	Capital Stock:		
Prepaid promotion expense.....	92,500	102,500	Authorized—10,000 shares of no par value		
Patent rights at nominal value (Note 1).....	1		Issued—5,000 shares, fully paid.....	296,199	296,199
Experimental equipment on loan to licen- sees, under shared development program, at nominal value (Note 2).....	1	1	Surplus:		
			Balance at beginning of year.....	\$543,231	657,824
			Deduct: Excess of expense over income for the year, per Statement of Income and Expense.....	48,679	114,593
			Balance at end of year.....	494,552	543,231
				790,751	839,430
				\$1,019,863	\$1,192,639
	\$1,019,863	\$1,192,639			

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R. D. HISCOCKS
DirectorW. G. SCHNEIDER
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 1, 1972, to the Chairman of the Committee of the Privy Council on Scientific and Industrial Research.

A. M. HENDERSON
Auditor General of Canada

CANADIAN PATENTS AND DEVELOPMENT LIMITED—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, June 1, 1972.

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Royalties, licensing fees, etc.....	\$519,258	\$481,272
Less: Portion payable to third parties.....	160,478	150,286
	\$358,780	330,986
Interest earned.....	50,516	50,113
Service charges and commissions under agency agreements.....	20,811	26,892
Profit on sale of investments.....	1,476	19,629
Development assistance recovered.....	2,378	3,637
	433,961	431,257
EXPENSE		
Salaries (Note 3).....	291,700	276,530
Patent agents' fees and other patenting costs.....	93,980	128,499
Rent.....	46,571	47,366
Development assistance.....		41,762
Promotion.....	19,278	17,188
Services provided by National Research Council of Canada.....	10,395	9,985
Travel.....	7,129	8,323
Office stationery, supplies, printing, equipment and furnishings..	6,563	6,744
Communications.....	5,464	4,809
Legal expense.....	—	2,657
Miscellaneous.....	1,560	1,987
	482,640	545,850
Excess of expense over income.....	\$48,679	\$114,593

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1972

1. At March 31, 1972 the Corporation had expended approximately \$900,000 on unexpired patent rights for inventions. In accordance with Corporation practice, expenditures relating to the acquisition and maintenance of patent rights are charged to expense as incurred and income, if any, derived from these patent rights is recorded when received or reported by the licensee.
2. Experimental equipment on loan with an original cost value of \$173,513 has been charged to expense as incurred. Any proceeds from the disposal of this equipment will be recorded as income in the year received.
3. Salaries for 1972 include remuneration of directors as directors \$1,625 and remuneration of officers \$47,368. The Company has twelve directors and five officers. Two officers are also directors.
4. Not reflected in the financial statements are royalties estimated at \$118,000, extending over a period of years, due under an agreement with a foreign licensee and in dispute because of differences between that licensee and a third party government using the invention.
5. A contingent liability of approximately \$34,500 exists with respect to taxes not deducted at the source from royalties remitted by a foreign licensee.

THE HONOURABLE CHARLES M. DRURY,
CHAIRMAN OF THE COMMITTEE OF THE PRIVY COUNCIL
ON SCIENTIFIC AND INDUSTRIAL RESEARCH,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Patents and Development Limited for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS			LIABILITIES		
	1972	1971		1972	1971
Current Assets:			Current Liabilities:		
Cash.....	\$ 75,358	\$ 460,727	Accounts payable and accrued liabilities		
Agents' advance accounts.....	148,769	92,490	Agents.....	\$276,481	
Accounts receivable			Suppliers.....	152,869	
Fishermen.....	\$ 61,814	99,799	Other.....	88,789	
Less: Allowance for doubtful ac- counts.....	41,886	54,681			\$ 518,139
	19,928	45,118	Provision for market and exchange fluctuations.....	60,000	
Trade.....	362,443	452,324	Provision for research and development.....	29,212	
Other.....	4,501	1,741	Excess of income over expense from which payments will be made to fishermen and producers:		
	386,872	499,183	Balance at beginning of year.....	\$554,482	
Inventories			Less: Paid to fishermen.....	480,355	
Fish, at processed cost.....	329,389	140,693	Adjustments to 1970-71 income.....	22,703	
Packages, at cost.....	37,410	29,727		503,058	
Salt, at cost.....	46,333			51,424	
	413,132	170,420	Add: Excess of income over expense from which payments will be made to fishermen and producers, per Statement of Income and Expense....	476,510	554,482
Prepaid expense.....	41,930	8,449	Balance at end of year.....	527,934	554,482
Total Current Assets.....	1,066,061	1,231,269			
Fixed Assets—at cost:					
Furniture and equipment.....	36,668	31,671			
Less: Accumulated depreciation.....	13,410	6,334			
	23,258	25,337			
Leasehold improvements.....	35,275	28,913			
Less: Accumulated amortization.....	12,838	5,783			
	22,437	23,130			
Deposit on equipment (Note 2).....	23,529				
	69,224	48,467			
	\$1,135,285	\$1,279,736			

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

E. P. WEEKS
DirectorC. ROBIN MOLSON
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 26, 1972, to the Minister of Fisheries.

A. M. HENDERSON
Auditor General of Canada

CANADIAN SALTFISH CORPORATION—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Sales (Note 3).....	\$6,739,530	\$6,626,463
Cost of sales		
Product cost.....	5,077,657	5,283,828
Transportation, storage and packages.....	622,532	487,897
Other buying costs.....	129,700	114,081
Total cost of sales.....	5,829,889	5,885,806
Gross margin.....	909,641	740,657
Direct selling expense		
Salaries.....	\$ 68,269	
Telephone, telegrams and cables.....	14,818	
Market development.....	12,467	
Travelling.....	12,195	
Bank charges.....	4,355	
Advertising and promotion.....	2,370	
Representative's living allowance.....	2,049	
Postage, printing and stationery.....	1,218	
General.....	1,804	
	119,545	
Administrative expense		
Salaries and employee benefits	126,775	
Rent.....	34,296	
Postage, printing and stationery.....	11,329	
Depreciation.....	7,334	
Amortization.....	7,055	
Travelling.....	5,946	
Grant in lieu of municipal taxes.....	5,424	
Office services.....	5,131	
Directors' fees and expenses (Note 4).....	2,399	
Advertising and promotion.....	2,248	
Telephone, telegrams and cables.....	1,978	
General.....	3,170	
	213,085	
	332,630	239,292
Less: Government grant provided under section 16 of the Act.....		100,000
	332,630	139,292
Other expense		
Interest.....	\$ 40,501	\$ 66,023
Provision for market and exchange fluctuations.....	60,000	
	100,501	66,023
	433,131	205,315
	476,510	535,342
Other income—net.....	29,212	19,140
Less: Provision for research and development.....	29,212	
		19,140
Excess of income over expense from which payments will be made to fishermen and producers.....	\$476,510	\$ 554,482

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF
FUNDS FOR THE YEAR ENDED MARCH 31, 1972

Source of funds		
Excess of income over expense from which payments will be made to fishermen and producers.....	\$ 476,510	
Items not requiring an outlay of funds—		
Provision for market and exchange fluctuations.....	\$ 60,000	
Provision for research and development.....	29,212	
Other.....	14,669	
	103,881	
Proceeds from disposal of fixed assets.....	751	
		\$ 581,142
Application of funds		
Payments to fishermen.....	480,355	
Purchase of fixed assets.....	36,177	
Adjustments to 1970-71 income.....	22,703	
		539,235
Increase in working capital.....	\$ 41,907	

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. As a result of a change in accounting procedures for 1971-72 whereby expenditures of the Corporation have been allocated between direct selling expense and administrative expense it is not possible to provide detailed comparative figures for 1970-71 with respect to the amount of \$239,292.
2. The equipment is due for delivery in March 1973 at which time the balance of approximately \$127,000 becomes payable.
3. Sales represent the F.O.B. packed value of products sold. The C.I.F. value approximates \$7,605,000.
4. Expense includes remuneration of directors as directors, \$2,250, and remuneration of officers, \$74,894. The Corporation has seven directors and five officers; two officers are also directors.

CANADIAN SALTFISH CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 26, 1972.

THE HONOURABLE JACK DAVIS,
MINISTER OF FISHERIES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Saltfish Corporation for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Other income received during the year amounting to \$29,212, which is not related to dried saltfish, has been set aside as a provision for research and development. In the previous year this income amounted to \$19,140 and was included in the excess of income over expense from which payments will be made to fishermen and producers.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, subject to the foregoing, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE CANADIAN WHEAT BOARD

BALANCE SHEET AS AT JULY 31, 1971

EXHIBIT I

ASSETS		LIABILITIES	
Stocks of grain:		Liability to the Banks.....	
Wheat stocks—stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill.....	\$562,198,213		\$326,001,106
Oats stocks—stated at contract values basis in store—Thunder Bay.....	\$ 2,945,791	Liability to agents for grain purchased from producers but not yet delivered to the Board.....	
Oats stocks—stated at initial prices paid to producers basis in store Thunder Bay.....	14,726,404		415,737,035
	17,672,195	Advances received on agency grain stocks.....	
Barley stocks—stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver.....	63,161,495		87,957,766
Bills of exchange not yet due plus accrued interest:		Amounts due to producers:	
Payable in sterling—converted at forward sterling sales values.....	176,799,289	Portion of Temporary Wheat Reserves Act monies for the crop year 1970-71, payable to producers on the 1969-70 Pool Account—Wheat with interest to July 31, 1971.....	43,213,685
Payable in Canadian funds.....	20,436,119	Outstanding cheques:	
	197,235,408	Balance of final payments—	
Owing from the Government of Canada:		Wheat.....	\$1,604,065
Temporary Wheat Reserves Act for the crop year 1970-71 with interest to July 31, 1971.....	63,971,794	Oats.....	12,608
Deficit on the 1970-71 Pool Account—Barley.....	10,945,327	Barley.....	36,279
	74,917,121	Balance of Special Government payments re 1968-69 Durum and Soft White Spring Wheat.....	4,258
Accounts receivable:		Balance of 1970-71 Barley adjustment payment.....	96,328
Sundry.....	6,636,793		1,753,538
Prairie Grain Advance Payments Act.....	47,572,309	Special Account—net balance of undistributed payment accounts.....	
Prairie Grain Provisional Payments Act.....	376,237		753,454
	54,585,339	Accrued expenses and accounts payable..	
Grain trade memberships.....		Provision for final payment expenses.....	19,248,064
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation....	3,593,971		421,137
Office furniture, equipment and automobiles, at cost less depreciation.....	339,051	Surplus—1970-71 Pool Account—Wheat.....	
Deferred and prepaid expenses.....	235,232		74,274,567
	\$973,950,874	Credit Balance—1970-71 Pool Account—	
		Oats.....	4,590,522
			\$973,950,874

G. N. VOGÉ
Chief Commissioner

D. H. TRELEAVEN
Assistant Chief Commissioner

R. L. KRISTJANSON
Commissioner

C. W. GIBBINGS
Commissioner

R. M. ESDALE
Commissioner

DELOITTE, PLENDER, HASKINS & SELLS
Chartered Accountants

THE CANADIAN WHEAT BOARD—Continued

1970-71 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS

FOR THE PERIOD FROM AUGUST 1, 1970 TO COMPLETION OF OPERATIONS ON NOVEMBER 30, 1971

EXHIBIT II

	Bushels	Amount	
Wheat acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver.....	379,070,258	\$533,446,108	
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver.....	1,656,686	2,367,558	
Purchased from 1969-70 Pool Account—Wheat.....	136,652,980	232,300,089	
	<u>517,379,924</u>	<u>768,113,755</u>	
Wheat sold:			
Completed sales to July 31, 1971 basis in store Thunder Bay, Vancouver or Churchill			
Domestic.....	19,944,890		
Export sales.....	155,800,944		
Weight losses in transit and in drying.....	30,918		
	<u>175,776,752</u>	<u>295,557,822</u>	
Wheat stocks—being wheat stocks on hand at July 31, 1971 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:			
Completed sales for period from August 1, 1971 to November 30, 1971			
Domestic.....	30,848,860		
Export Sales.....	211,838,690		
Sale to the 1971-72 Pool Account—Wheat.....	98,915,622		
	<u>341,603,172</u>	<u>562,198,213</u>	
	<u>517,379,924</u>	<u>857,756,035</u>	
Surplus on wheat transactions.....			89,642,280
Deduct: Carrying costs, interest, administrative and general expenses			
Carrying charges:			
Carrying charges on wheat stored in country elevators.....		\$31,960,551	
Storage on wheat stored in terminal elevators.....		6,549,010	
Net interest paid to agents on agency wheat stocks.....		2,702,293	
		<u>41,211,854</u>	
Less: Carrying charges received under the Temporary Wheat Reserves Act.....		33,209,024	
		<u>8,002,830</u>	
Bank interest, exchange and bank charges and net interest on other Board accounts.....		2,619,937	
Net additional freight on wheat shipped from country stations to terminal positions.....		574,711	
Handling, stop-off and diversion charges on wheat warehoused at interior terminals.....		513,775	
Drying charges.....		47,971	
Administrative and general expenses to November 30, 1971....		3,608,489	
		<u>15,367,713</u>	
Surplus on operations of the Board on the 1970-71 Pool Account—Wheat, for the period from August 1, 1970 to November 30, 1971....			\$ 74,274,567

THE CANADIAN WHEAT BOARD—Continued

1970-71 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS
FOR THE CROP YEAR ENDED JULY 31, 1971

EXHIBIT III

	Bushels	Amount	
Oats acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay	54,788,937		\$30,301,065
Oats sold: ⁽¹⁾			
Completed sales at realized prices basis in store Thunder Bay or Vancouver	24,116,199	\$19,258,374	
Uncompleted sales at contract values basis in store Thunder Bay.....	3,863,505	2,945,791	
Stocks of oats—stated at initial prices paid to producers basis in store Thunder Bay.....	26,809,233	14,726,404	36,930,569
	54,788,937		6,629,504
Surplus on oats transactions.....			
Deduct: Carrying costs, interest, administrative and general expenses:			
Carrying charges:			
Carrying charges on oats stored in country elevators.....		\$1,367,413	
Storage on oats stored in terminal elevators.....		368,888	
		1,736,301	
Interest and bank charges.....		2,734	
Freight recovered on shipments of oats to Pacific Coast ports for export.....		(847)	
Brokerage and Clearing Association charges.....		9,354	
Administrative and general expenses to July 31, 1971.....		281,440	
			2,038,982
Credit balance in the 1970-71 Pool Account—Oats as at July 31, 1971 after valuing unsold stocks of oats on hand at initial prices paid to producers basis in store Thunder Bay.....			\$ 4,590,522

⁽¹⁾ Excluding open future sales contracts of 4,600,000 bushels of October oats.

THE CANADIAN WHEAT BOARD—Continued

1970-71 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS

FOR THE PERIOD FROM AUGUST 1, 1970 TO COMPLETION OF OPERATIONS ON OCTOBER 29, 1971

EXHIBIT IV

	Bushels	Amount	
Barley acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay.....	229,352,984	\$210,612,221	
Barley otherwise purchased at Board initial prices basis in store Thunder Bay.....	12,271	10,853	
	<u>229,365,255</u>	<u>\$210,623,074</u>	
Barley sold:			
Completed sales to July 31, 1971 basis in store Thunder Bay, Vancouver or Churchill.....	156,990,168	145,912,317	
Weight losses in transit and in drying.....	4,940		
Barley stocks—being barley stocks on hand at July 31, 1971 stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill:			
Completed sales for period from August 1, 1971 to October 29, 1971	66,210,493	57,156,011	
Sale to the 1971-72 Pool Account—Barley.....	6,159,654	6,005,484	
	<u>229,365,255</u>	<u>209,073,812</u>	
Deficit on barley transactions.....			1,549,262
Deduct; Carrying costs, interest, administrative and general expenses:			
Carrying charges:			
Carrying charges on barley stored in country elevators.....		\$6,685,520	
Storage on barley stored in terminal elevators.....		1,296,341	
		<u>7,981,861</u>	
Interest and bank charges.....		562,675	
Freight recovered on shipments of barley to Pacific Coast ports for export.....		(1,291,184)	
Handling, stop-off and diversion charges on wheat warehoused at interior terminals.....		73,755	
Drying charges.....		7,802	
Brokerage and Clearing Association charges.....		23,998	
Administrative and general expenses to October 29, 1971.....		2,037,158	
		<u>9,396,065</u>	
Deficit on operations of the Board on 1970-71 Pool Account—Barley, for the period from August 1, 1970 to completion of operations on October 29, 1971.....			\$ 10,945,327

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1971

EXHIBIT V

Administrative and general expenses:

Salaries—Board members, officers and staff.....	\$3,766,538
Unemployment insurance, pension, group insurance and medical plan costs.....	254,543
Advisory committee—travelling expenses and per diem allowance.....	3,891
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building—net of rentals received.....	447,786
Telephone—exchange service and long distance calls....	71,512
Telegrams, cable and telex expense.....	68,002
Postage.....	98,979
Printing, stationery and supplies.....	306,472
Office expenses.....	116,238
Travelling expenses.....	217,442
Travelling expenses—inspectors.....	75,347
Legal fees and court costs.....	23,846
Audit Fees.....	50,000
Tabulating equipment—rental and sundries.....	351,541
Repairs and upkeep of office machinery and equipment	11,402
Grain market publications and services.....	9,904
Bonds and insurance.....	9,006
Grain Exchange dues.....	5,525
Express, freight and cartage on stationery, etc.....	7,320
Depreciation on building, furniture, equipment and automobiles.....	188,109
	<u>\$6,083,403</u>

Allocations to operations:

1. Marketing of Producers' grain:

1970-71 Pool Account—Wheat.....	\$2,016,395
1970-71 Pool Account—Oats.....	291,440
1970-71 Pool Account—Barley.....	1,234,435
1969-70 Pool Account—Wheat.....	1,800,869
1969-70 Pool Account—Oats.....	53,855
1969-70 Pool Account—Barley.....	490,341
	<u>\$5,887,335</u>

2. Distributing final payments to producers:

(a) Wheat:

1969-70 Pool Account.....	69,692
1967-68 Pool Account.....	3,286
1966-67 Pool Account.....	2,498
1965-66 Pool Account.....	1,711
1964-65 Pool Account.....	924
1963-64 Pool Account.....	174
	<u>78,285</u>

(b) Coarse Grains:

1969-70 Pool Account—Oats.....	16,141
1969-70 Pool Account—Barley.....	36,040
1967-68 Pool Account—Oats.....	860
1967-68 Pool Account—Barley.....	1,171
1966-67 Pool Account—Oats.....	679
1966-67 Pool Account—Barley.....	912
1965-66 Pool Account—Oats.....	498
1965-66 Pool Account—Barley.....	654
1964-65 Pool Account—Oats.....	293
1964-65 Pool Account—Barley.....	395
1963-64 Pool Account—Oats.....	66
1963-64 Pool Account—Barley.....	74
	<u>57,783</u>

3. Allocation authorized by Order in Council P.C. 1970-1666 September 23, 1970 from Special Account—Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act.....

60,000

\$6,083,403

THE CANADIAN WHEAT BOARD—Concluded

EXHIBIT VI

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1971

	Cash advances to producers	Advances repaid by producers	Balance to be refunded by producers
1957-58 Crop Year.....	\$ 35,203,467	\$ 35,200,780	\$ 2,687
1958-59 Crop Year.....	34,369,653	34,365,874	3,779
1959-60 Crop Year.....	38,492,505	38,489,505	3,000
1960-61 Crop Year.....	63,912,550	63,902,852	9,698
1961-62 Crop Year.....	16,656,713	16,650,027	6,686
1962-63 Crop Year.....	29,251,526	29,245,423	6,103
1963-64 Crop Year.....	62,136,418	62,121,968	14,450
1964-65 Crop Year.....	32,961,844	32,951,439	10,405
1965-66 Crop Year.....	40,600,386	40,586,647	13,739
1966-67 Crop Year.....	36,668,270	36,651,588	16,682
1967-68 Crop Year.....	47,280,533	47,254,325	26,208
1968-69 Crop Year.....	151,852,319	150,196,074	1,656,245
1969-70 Crop Year.....	272,777,516	250,406,233	22,371,283
1970-71 Crop Year.....	91,105,890	67,480,825	23,625,065
	<u>\$953,269,590</u>	<u>\$905,503,560</u>	

Balance to be refunded by Producers as at July 31, 1971 47,766,030

Add:

Bank interest to July 31, 1971 payable by the Government of Canada.....	36,262,236	
Less: Amount paid to July 31, 1971....	35,969,761	
		292,475
		<u>48,058,505</u>

Deduct:

Balance of funds received to cover ad- vance payments in default:		
Government of Canada.....	76,025	
Line Elevator Companies.....	8,447	
Interest received on default payments....	401,724	
		<u>486,196</u>

Owing to The Canadian Wheat Board
as at July 31, 1971..... \$ 47,572,309

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VIII of The Annual Report of The Board for the crop year ended July 31, 1971. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements together with the explanatory comments thereon present fairly the financial position of The Board as at July 31, 1971 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, PLENDER, HASKINS & SELLS
Chartered Accountants

Winnipeg, Manitoba
February 24th, 1972

EXHIBIT VII

STATEMENT OF PROVISIONAL PAYMENTS TO
PRODUCERS ON UNTHRESHED GRAIN UNDER THE
PRAIRIE GRAIN PROVISIONAL PAYMENTS ACT, 1969-70
AS AT JULY 31, 1971

Cash Advances to Producers.....	\$1,204,852	
Less: Advances repaid by Producers.....	830,799	
Balance to be refunded by Producers as at July 31, 1971.....		\$ 374,053
Bank interest to July 31, 1971 payable by the Government of Canada.....	85,749	
Less: Amount paid to July 31, 1971.....	83,565	
		<u>2,184</u>
Owing to The Canadian Wheat Board as at July 31, 1971.....		\$ 376,237

CAPE BRETON DEVELOPMENT CORPORATION*(Established by the Cape Breton Development Corporation Act)*

March 31, 1972

THE HONOURABLE JEAN MARCHAND
 MINISTER OF REGIONAL ECONOMIC EXPANSION
 PARLIAMENT BUILDINGS
 OTTAWA, ONTARIO

Sir:

I have the honour to transmit herewith, for submission to Parliament, the Report of the Cape Breton Development Corporation for the fiscal year ending December 31, 1971, as required by Section 33 of the Cape Breton Development Corporation Act.

Yours sincerely,

TOM KENT,
President.

COAL DIVISION**BALANCE SHEET AS AT DECEMBER 31, 1971**

ASSETS	1971	1970	LIABILITIES	1971	1970
Current			Current		
Cash.....	\$ 1,010,829	\$ 2,340,882	Government of Canada—repayable working capital advance.....	\$	\$ 4,500,000
Accounts receivable (note 3).....	7,363,711	7,525,968	Accounts payable—trade.....	1,253,190	520,022
Inventories—coal, coke and by-products (note 4).....	4,239,031	2,435,084	Accrued wages and vacation pay.....	2,403,978	2,264,092
—operating materials and supplies (note 2).....	1,093,750	46,954	Accrued charges.....	3,137,034	506,867
Prepaid expenses.....	199,437	127,278	Employee deductions and miscellaneous accounts payable.....	2,329,853	1,552,895
	13,906,758	12,476,166		9,124,055	9,343,876
Accounts receivable—The Companies (note 1)	2,772,033	2,772,033	The Companies (note 1)		
Employees' receivables.....	56,883	71,408	Account payable for operating materials and supplies (note 2).....	915,687	915,687
	2,828,916	2,843,441	Net proceeds of sale of coal stocks expropriated (note 7).....	2,943,183	2,943,183
Fixed, at cost (note 6)				3,858,870	3,858,870
Mine development—Lingan.....	4,870,259	2,219,634	EQUITY AVAILABLE FOR FUTURE OPERATIONS		
Mining machinery.....	8,132,188	6,888,475	Grants from Canada		
Coke ovens (notes 8b and 8c).....	7,745,795	4,527,024	Grants for fixed assets (note 13).....	24,459,900	15,530,921
Other plant and equipment.....	182,398	15,467	Less: Expenditures—contra.....	20,836,646	13,555,102
	20,930,640	13,650,600		3,623,254	1,975,819
Less: Realizations.....	93,994	95,498	Operating grants—balance unexpended at commencement of year.....	141,042	178,142
	20,836,646	13,555,102	Less: Fees and expenses incurred in connection with expropriation.....	11,547	37,100
Less: Funds provided by capital grants—contra.....	20,836,646	13,555,102		129,495	141,042
			Mining losses per statement of operating results.....	\$28,830,059	
			Less: Grants received or receivable to cover mining losses—Vote 35.....	28,830,059	
	\$16,735,674	\$15,319,607			
				\$16,735,674	\$15,319,607

The notes to the financial statements are an integral part thereof.

On behalf of the Board

D. O. HARTIGAN
Director

TOM KENT
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

AUDITOR'S REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL ECONOMIC EXPANSION
OTTAWA, ONTARIO

We have examined the balance sheets of the Coal Division and the Industrial Development Division of the Cape Breton Development Corporation as at December 31, 1971, and the related operating statements, and statements of source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to such adjustments as may result from final determination of litigation as explained in Note 8 to the financial statements of the Industrial Development Division, and final determination of the amounts payable, if any, in connection with potential claims as explained in Notes 9 and 10 to the financial statements of the Coal Division, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1971, and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the change, with which we concur, as outlined in Note 13 to the financial statements of the Industrial Development Division.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE, ROSS & CO.
Chartered Accountants
Halifax, Nova Scotia
February 10, 1972

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1971

- The Cape Breton Development Corporation was established on October 1, 1967. Its objective is to stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry. Included in this objective was the acquisition of the interests of the major coal producers in the Sydney coalfield with a view to the rehabilitation and reorganization of the coal mining industry on Cape Breton Island to be economically viable by 1975.

For the purpose of enabling the Corporation to carry out its objects, it acquired on March 30, 1968, under the authority of Section 9 of The Cape Breton Development Corporation Act, lands and personal property located on the island and interests in land and personal property located under waters adjacent thereto, that constituted or formed part of the works and undertakings operated or carried on by Dominion Coal Company Limited, Nova Scotia Steel and Coal Company Limited, The Dominion Rolling Stock Company Limited, Sydney and Louisburg Railway Company, the Scotia Rolling Stock Company Limited, and the Cumberland Railway Company (the Companies).

The cost, if any, of the above acquisition has not yet been determined and is to be paid by The Minister of Finance out of the Consolidated Revenue Fund.

During 1970 a formal offer of settlement was filed in the Exchequer Court of Canada in the amount of \$11,000,000, which was subsequently allocated to specific assets in particulars delivered by Counsel for the Crown to Counsel for Dominion Coal Company Limited. The offer was not and has not been adjusted to take deductions or set-off items into account. The offer has not been accepted and settlement negotiations amongst legal counsel are in process.

Included in the accounts receivable at December 31, 1971 are amounts totaling \$2,772,033 from the Companies, consisting mostly of amounts paid or payable for vacations earned before expropriation date.

- Included in the acquisition were operating materials and supplies shown on the books of the Companies at March 30, 1968, at their respective costs of \$3,379,392. The Coal Division purchased \$915,687 of these operating materials and supplies at cost and this amount has been included in the current liabilities. The balance of the operating materials and supplies were expropriated, and, as the cost of their acquisition is not yet known, no value has been included in the accounts for them.

From the date of expropriation (March 30, 1968) up to the present, all stores' issues of expropriated materials and supplies have been charged to mining losses and credited to inventory at the Companies' respective costs. The amount shown as inventory represents total costs of purchases, including the \$915,687 referred to above, less credits for materials issued.

3. Accounts receivable

	1971	1970
Government of Canada supplementary grants for mining losses.....	\$ 980,059	\$4,778,377
Trade.....	6,243,165	2,589,193
Employees (current).....	33,542	32,346
Miscellaneous.....	106,945	126,052
	<u>\$7,363,711</u>	<u>\$7,525,968</u>

4. Inventories—Coal, Coke and By-Products

	1971	1970
Coking coal—own production.....	\$ 570,074	\$ 310,455
—purchased.....	2,555,366	1,414,830
Other coal.....	714,624	458,891
Coke and by-products.....	398,967	250,908
	<u>\$4,239,031</u>	<u>\$2,435,084</u>

Coal inventories are valued at the average price obtainable on the open market, which is less than cost. In accordance with the consistent policy of the Corporation, any losses which probably will be sustained on the conversion of coking coal to coke will be recognized in the accounts as they are incurred. Inventories of coke and by-products are valued at estimated realizable values, which are less than cost.

- During the year, coking coal produced by the Corporation has been transferred to the coke ovens operation at prices

CAPE BRETON DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS—COAL DIVISION
DECEMBER 31, 1970—Continued

calculated to be equivalent to the cost (F.O.B. Eastern Seaboard) of coking coal from American sources, which is lower than the Corporation's cost of production.

6. As the cost of the acquisition of fixed assets expropriated from the Companies has not been determined, no value has been included in the accounts for them.

The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses under the Act; accordingly, no depreciation has been charged against operations in the attached financial statements.

7. This balance represents the net proceeds of sale of the coal stocks expropriated from the Companies on March 30, 1968.

8. The Coal Division has made the following commitments:

- (a) as at December 31, 1971, major purchase commitments totalling approximately \$3,982,641 had been made for capital items;
- (b) to purchase from Sydney Steel Corporation the land occupied by and adjacent to the coke ovens at a price to be determined in accordance with an agreement dated April 30, 1968;
- (c) during the year 1971 the Corporation had entered into contracts for the refurbishing of Batteries Nos. 5 and 6 of the coke ovens at a combined cost of \$4,894,375. At December 31, 1971, the commitment outstanding amounted to \$2,341,265, of which \$947,972 is for labour and materials to be supplied by the Corporation. These figures are included under capital commitments in (a) above;
- (d) a claim of approximately \$125,000 has been made against the Corporation in connection with a shipping contract. The validity of this claim is in doubt, and it has not been asserted in any way by the claimant for approximately 18 months.

9. The Corporation has a commitment to complete one year of a charter for shipping coal at an annual cost not to exceed \$1,500,000. It has been indicated that a claim will be made against the Corporation under the provisions of this charter for approximately \$1,340,000 in respect of reduction in cargo shipped in 1969 and 1970. It is possible that claims will be made concerning 1971 and 1972.

In an earlier year, an interim provision of \$250,000 was made for possible claims under this contract. Whether any settlement will be required and, if so, its amount, is not determinable at this time.

10. A customer has indicated that a claim will be made against the Corporation in respect of its failing to supply coke in 1971 in quantities as specified under a contract. The amount of the claim in respect of 1971 is expected to be approximately \$5,000,000.

The Corporation does not admit legal liability for this expected claim and the matter is presently under discussion. The Corporation has charged \$2,500,000 against 1971 operations as an interim provision against a possible ex gratia settlement.

A similar claim could arise in 1972, when it is anticipated that this customer's contracted requirements will be greater than the Corporation's coke production.

11. The unfunded actuarial liability of the Cape Breton Development Corporation Non-Contributory Pension Plan was \$11,528,762 at December 31, 1970. The Plan was adjusted effective November 1, 1971, resulting in an increase in the unfunded liability of \$389,974.

No provision for this liability has been included in the accounts as of December 31, 1971. The recommended minimum annual payment into the fund is \$1,121,772. During the current year, pension costs exceeded this amount. It is anticipated that when current annual pension costs are less than the recommended annual payment necessary to fund this liability, a fund will be created.

12. The Corporation had eight directors during the year, whose aggregate remuneration for the year as directors was \$17,982 (1970—\$19,550). The Corporation had six officers during the year, whose aggregate remuneration for the year as officers was \$191,273, including a separation payment to one officer (1970—\$151,794). Two of the officers were also directors during the year.

13. Under Section 19(1)(b) of The Cape Breton Development Corporation Act, the Corporation is entitled to receive statutory grants from Canada up to a maximum of \$25,000,000. Since the inception of the Corporation, grants totalling \$25,000,000 have been received, of which \$24,459,900 was for capital assets and \$540,100 was for expropriation expenses.

14. The format of the operating statements of the Corporation—Coal Division—has been changed to report separately the results of the Coke and Colliery operations, and the related figures for 1970 have been restated accordingly.

COAL DIVISION

STATEMENT OF OPERATING RESULTS
FOR THE YEAR ENDED DECEMBER 31, 1971

	1971	1970
Colliery operating loss (statement attached).....	\$16,582,062	\$18,041,576
Coke ovens operating loss (statement attached).....	6,493,565	5,814,876
Devco Railway operating profit (statement attached).....	(720,862)	(759,753)
	22,354,765	23,096,699
Other income.....	(94,042)	(254,217)
Other expenses		
Provision for claims (note 10).....	2,500,000	
Pre-retirement pension plan costs.....	4,069,336	2,935,895
	6,569,336	2,935,895
Operating loss for the year.....	\$28,830,059	\$25,778,377

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

COAL DIVISION
STATEMENT OF COLLIERY OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1971

	1971	1970
Coal sales.....	\$16,326,212	\$16,518,567
Coal transfers to coke ovens.....	6,877,206	7,787,991
	23,203,418	24,306,558
Deduct: Delivery and distribution expenses.....	2,843,736	4,993,048
Net sales from collieries.....	20,359,682	19,313,510
Cost of sales		
Wages.....	17,066,287	17,557,532
Wages' surcharges.....	4,287,358	4,360,843
Repairs.....	3,539,067	3,632,443
Materials and supplies.....	2,110,155	2,400,657
Administration.....	2,761,897	2,435,164
General expense.....	2,307,780	2,189,874
Power.....	1,883,042	1,589,915
Pensions.....	1,561,219	1,586,491
Washing costs.....	1,135,804	862,164
Salaries.....	728,744	799,256
Salaries' surcharges.....	75,743	87,001
	37,457,096	37,501,340
Net (increase) in coal inventory (note 4).....	(515,352)	(146,254)
Cost of sales.....	36,941,744	37,355,086
Colliery operating loss.....	\$16,582,062	\$18,041,576

The notes to the financial statements are an integral part thereof.

STATEMENT OF COKE OVENS OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1971

	1971	1970
Sale of coke.....	\$ 7,408,525	\$11,910,592
Sale of by-products.....	791,274	1,405,031
Total sales.....	8,199,799	13,315,623
Cost of sales		
Cost of coal carbonized—own production.....	6,877,206	7,787,991
—imported.....	3,200,562	6,396,166
	10,077,768	14,184,157
Operating costs		
Wages.....	1,934,352	2,049,658
Wages' surcharges.....	546,648	568,963
Repairs.....	689,895	484,771
Materials and supplies.....	410,895	511,874
General expenses.....	743,245	795,994
Power.....	210,907	179,032
Administration.....	90,000	90,000
Salaries.....	85,150	79,285
Salaries' surcharges.....	11,580	9,889
Tar expenses.....	40,983	83,210
	4,763,655	4,852,676
Net (increase) decrease in coke and by-product inventory (note 4).....	(148,059)	93,666
Cost of sales.....	14,693,364	19,130,499
Coke ovens operating loss.....	\$ 6,493,565	\$ 5,814,876

The notes to the financial statements are an integral part thereof.

STATEMENT OF DEVCO RAILWAY OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1971

	1971	1970
Income.....	\$3,155,987	\$2,685,180
Costs		
Maintenance of way.....	341,217	268,874
Maintenance of equipment.....	375,603	283,628
Transportation.....	1,241,136	955,475
Traffic.....	3,262	2,479
General expenses.....	473,907	414,971
	2,435,125	1,925,427
Operating profit.....	\$ 720,862	\$ 759,753

The notes to the financial statements are an integral part thereof.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1971

	1971	1970
Source of funds		
Grants from Canada		
Vote 35 re mining losses.....	\$28,830,059	\$25,778,377
Capital grants.....	8,928,979	2,500,000
	37,759,038	28,278,377
Reduction in term receivables		
The Companies.....		4,233
Employees' advances.....	14,525	20,779
	14,525	25,012
	37,773,563	28,303,389
Application of funds		
Net mining losses.....	28,830,059	25,778,377
Purchases of fixed assets—net.....	7,281,544	2,539,452
Expenses in respect of expropriation	11,547	37,100
	36,123,150	28,354,929
Net increase (decrease) in working capital.....	\$ 1,650,413	\$ (51,540)

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—Continued

(Established by the Cape Breton Development Corporation Act)

INDUSTRIAL DEVELOPMENT DIVISION BALANCE SHEET AS AT DECEMBER 31, 1971

ASSETS	1971	1970
Current		
Cash.....	\$ 2,776,400	\$ 1,493,806
Accounts and interest receivable.....	130,889	297,242
Recoverable from Province of Nova Scotia (note 13).....	170,817	51,900
Short-term loans.....		7,300,000
	3,078,106	9,142,948
Capital assets		
Investment in and loans to Darr (Cape Breton) Limited (notes 3, 4, 5 and 6).....	4,997,103	3,523,724
Other loans (note 2).....	6,180,194	3,148,007
Properties.....	183,834	189,459
Expenditures on industrial parks.....	114,206	113,858
	11,475,337	6,975,048
	<u>\$14,553,443</u>	<u>\$16,117,996</u>
LIABILITIES		
Current		
Accounts payable.....	\$ 213,694	\$ 395,419
EQUITY		
(Notes 11, 12 and 13)		
Balance of grants received, beginning of year.....	\$15,722,577	\$ 7,860,770
Received during year from: Canada.....	(1,500,000)	9,040,000
Nova Scotia.....	2,207,433	2,604,135
	16,430,010	19,504,905
Deduct: Operating expenses for the year.....	2,090,261	3,782,328
Balance of grants received, end of year.....	14,339,749	15,722,577
	<u>\$14,553,443</u>	<u>\$16,117,996</u>

The notes to the financial statements are an integral part thereof.

On behalf of the Board
D. O. HARTIGAN
Director

TOM KENT
Director

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1971

1. The Cape Breton Development Corporation was established on October 1, 1967. Its objective is to stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry. Included in this objective is the promotion of industrial development on Cape Breton Island and, in concert with the Department of Regional Economic Expansion and the Province of Nova Scotia, the improvement of opportunities for productive employment.

2. As at December 31, 1971, the Industrial Development Division of the Corporation was committed to expenditures of approximately \$1,152,000 over and above the amounts included in the financial statements at that date.

The Corporation has also guaranteed a bank loan of \$30,000,000 in connection with a project.

3. The Corporation beneficially owns all the outstanding shares of Darr (Cape Breton) Limited. The financial statements of the two companies have not been presented on a consolidated basis for the reason that their operations are of a completely different nature and it was considered that consolidated statements would not be appropriate.

4. No account has been taken in the books of the Corporation of the loss of \$673,548 incurred by Darr (Cape Breton) Limited for the year ended December 31, 1971. This loss included an extraordinary loss of \$288,603, being costs arising from delays in commencement of hotel operations and from settlement of litigation with a proposed hotel operator.

No profits or losses were earned by Darr (Cape Breton) Limited in prior financial years, and therefore the loss for the year ended December 31, 1971, represents the accumulated losses to date.

5. As security for its advances to Darr (Cape Breton) Limited totaling \$4,996,853, which are payable on demand, the Corporation holds mortgages on the fixed assets of Darr (Cape Breton) Limited.

The Corporation has accrued interest of \$688,536 on advances made to Darr (Cape Breton) Limited. At December 31, 1971 full provision was made against this interest.

6. On July 1, 1971, Darr (Cape Breton) Limited entered into a management agreement with Commonwealth Holiday Inns of Canada Limited for the operation of the motel building. Subject to options contained within the agreement, it shall remain in force until October 31, 1996.

7. The total of interest received and receivable for the year is after provision for estimated unrecoverable interest charges of \$375,404.

8. The Corporation had entered into an agreement for grants and financing totaling \$1,760,000 in connection with a project. In the opinion of the Corporation's legal advisors, the applicant breached the agreement. As a result, the original agreement was considered to have been cancelled and no funds were advanced. The applicant initiated legal proceedings in 1971 claiming special damages of \$850,000 and general damages as a result of the cancellation. A defence denying all liability has been filed and a trial date has been set for May, 1972.

9. On December 1, 1969, Cape Breton Development Corporation took occupation of and assumed managerial responsibility for the Point Edward Establishment, which up to that time had been managed and operated by the Department of Transport. No transfer of title has been made, and no amount has been set up on the records for any potential asset or liability.

10. The Corporation had eight directors during the year, whose aggregate remuneration for the year as directors was \$17,982 (1970—\$19,550). The Corporation had six officers during the year, whose aggregate remuneration for the year as officers was \$191,273, including a separation payment to one officer (1970—\$151,794). Two of the officers were also directors during the year.

CAPE BRETON DEVELOPMENT CORPORATION—Concluded

11. Under an agreement dated June 13, 1967, between the Government of Canada and the Province of Nova Scotia, Canada and Nova Scotia agreed to make available to the Corporation for industrial development purposes, \$20,000,000 and \$10,000,000, respectively.

12. Since the inception of the Corporation, statutory grants from Canada under Section 24 of the Cape Breton Development Corporation Act amount to \$19,932,900 of the \$20,000,000 referred to in Note 11 above. Of this amount, \$12,795,000 was for capital assets and \$7,137,900 for operating purposes. Of the funds advanced for capital assets, \$1,500,000 was repaid to Canada in 1971.

Since the inception of the Corporation, total grants received from Nova Scotia amount to \$7,814,079.

13. For the year ended December 31, 1971, the Corporation has changed the basis of accounting for grants from the Province of Nova Scotia. The grants from the Province are now reported on a cash received basis, which is consistent with the basis of reporting the grants received from Canada.

The amount shown as receivable from the Province of Nova Scotia now represents only the share of the Province in certain subsidy payments, pursuant to an agreement dated February 24, 1971, between the Province and Cape Breton Development Corporation, and the related figures for 1970 have been restated.

The format of the Equity section of the balance sheet has been altered to reflect this change in statement presentation for the year ended December 31, 1971, and the related figures for the preceding year have been restated.

14. Amounts expended on the Point Edward project and for scholarships, which were reported separately in the Corporation's operating statement for the year ended December 31, 1970, have been restated and included in Project Grants to be consistent with the reporting for the year ended December 31, 1971.

**INDUSTRIAL DEVELOPMENT DIVISION
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1971**

	1971	1970
Source of funds		
Grants from Canada.....	\$ 2,207,433	\$ 9,040,000
Grants from Nova Scotia.....	2,207,433	2,604,135
Net realization on properties.....	5,625	
	2,213,058	11,644,135
Application of funds		
Advances to Darr (Cape Breton)		
Limited.....	1,473,379	1,786,724
Other capital loans.....	3,032,187	337,866
Investment in properties.....		3,082
Expenditures on industrial parks.....	348	78,372
Net operating expenses.....	2,090,261	3,782,328
Repayment of capital grant to Canada	1,500,000	
	8,096,175	5,988,372
Net increase (decrease) in working capital.....	\$ (5,883,117)	\$ 5,655,763

The notes to the financial statements are an integral part thereof.

**INDUSTRIAL DEVELOPMENT DIVISION
OPERATING STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1971**

	1971	1970
Operating expenses		
Project grants (note 14).....	\$1,358,332	\$ 638,068
Professional fees.....	110,278	236,567
Salaries and directors' fees.....	247,162	272,214
Office and miscellaneous expenses.....	123,486	63,744
Travelling expenses.....	34,329	38,744
Promotion expenses.....	5,399	14,901
	1,878,986	1,264,238
Deduct: Interest received and receivable (note 7).....	286,562	320,910
Net operating expenses.....	1,592,424	943,328
Add: Provision for estimated unrecoverable loans.....	497,837	2,839,000
Net expenses for the year.....	\$2,090,261	\$3,782,328

The notes to the financial statements are an integral part thereof.

CENTRAL MORTGAGE AND HOUSING CORPORATION

BALANCE SHEET

DECEMBER 31, 1971

(with comparative figures for 1970)

ASSETS	1971		1970		LIABILITIES	1971		1970	
Cash.....	\$	8,604,285	\$	2,190,524	Accounts Payable and Accrued Liabilities:				
Accounts Receivable:					Due to the Receiver General:				
Due from the Minister—State-					Income Tax.....	\$	262,248	\$	552,123
ment IV.....		12,910,012		9,937,850	Excess in Reserve Fund.....		9,791,748		11,586,947
Other.....		226,809		222,834	Other.....		7,971,590		8,247,395
Other Assets.....		3,016,097		2,617,670	Deposits, Contractors' Holdbacks and Deferred Income.....		7,455,553		8,404,404
Loans					Borrowings from the Government of Canada				
Statement V.....		5,279,280,159		4,602,715,411	Statement VIII.....		5,609,123,887		4,898,034,689
Investment under Federal-Provin-					Deferred Profits				
cial Agreements					on sales of real estate.....		20,828,035		23,842,022
Statement VII.....		259,424,050		232,539,951	Reserve Fund				
Real Estate					Statement III.....		5,000,000		5,000,000
at cost, less accumulated depre-					Capital				
ciation (1971—\$24,083,833;					Authorized and fully paid by the				
1970—\$22,574,349).....					Government of Canada.....		25,000,000		25,000,000
Statement VI.....		49,860,110		51,661,888					
Agreements for Sale and Mortgages									
arising from sales of real estate,									
at cost, including accrued interest		67,428,260		74,381,956					
Business Premises, Office Furniture									
and Equipment									
at cost, less accumulated depre-									
ciation (1971—\$4,859,928; 1970									
—\$4,396,354).....		4,683,289		4,399,496					
		<u>\$5,685,433,071</u>		<u>\$4,980,667,580</u>			<u>\$5,685,433,071</u>		<u>\$4,980,667,580</u>
Assets of the Insurance and Guar-					Reserves of the Insurance and				
antee Funds					Guarantee Funds				
Statement IX.....	\$	321,660,814	\$	288,632,124	Statement IX.....	\$	321,660,814	\$	288,632,124

H. W. HIGNETT
PresidentLEONARD G. PESKETT, C.A.
Chief Accountant

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

STATEMENT OF NET INCOME

	Year ended December 31, 1971	Year ended December 31, 1970
Loans:		
Interest earned from borrowers.....	\$327,185,921	\$274,264,475
Interest charged by the Government of Canada.....	290,319,678	238,055,427
	\$ 36,866,243	\$ 36,209,048
Federal-Provincial Agreements:		
Interest earned on agreements.....	13,607,278	11,243,188
Interest charged by the Government of Canada.....	13,134,555	11,139,400
	472,723	103,788
Agreements for Sale and Mortgages:		
Interest earned from purchasers.....	4,292,462	4,699,539
Interest charged by the Government of Canada.....	987,127	1,082,297
	3,305,335	3,617,242
Real Estate—Corporation Owned:		
Rental revenue from tenants.....	10,359,677	10,067,309
Maintenance and other property expense, including interest charged by the Govern- ment of Canada (1971—\$2,062,089; 1970—\$2,030,798).....	12,427,186	11,218,067
	(2,067,509)	(1,150,758)
Application Fees earned on Mortgage Loans.....	4,974,616	3,043,906
Profit on Disposal of Corporation Owned Real Estate.....	900,873	628,977
Fees earned for Services to Insurance Funds.....	679,349	592,555
Fees earned for Services to Government Departments.....	1,200,752	1,062,101
Interest earned on Government of Canada Short Term Securities.....	332,830	618,450
Other Income.....	244,206	304,515
	46,909,418	45,029,824
Less; Administrative Expenses:		
Salaries and staff benefits.....	23,415,082	19,369,495
Other.....	8,220,326	7,208,671
	31,635,409	26,578,166
Losses on Insured Corporation Loans.....	15,905	34,832
	31,651,313	26,612,998
Net Income before Income Tax.....	15,258,105	18,416,826
Income Tax.....	7,826,000	9,497,000
Net Income, transferred to Reserve Fund.....	\$ 7,432,105	\$ 8,919,826

NOTES:

Expenses include:

Depreciation.....	\$2,275,855	\$2,182,276
Directors' remuneration.....	57,284	70,928

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

RESERVE FUND

	1971	1970
Balance, January 1.....	\$5,000,000	\$5,000,000
Net income for the year.....	7,432,105	8,919,826
Profits realized on sales of assets acquired without cost from the Government of Canada.....	2,359,643	2,667,121
	14,791,748	16,586,947
Excess over statutory limitation, trans- ferred to the credit of the Receiver General.....	9,791,748	11,586,947
Balance, December 31.....	\$5,000,000	\$5,000,000

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF STATE
FOR URBAN AFFAIRS

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1971, and the statements of net income, reserve fund and insurance and guarantee funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1971, and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

JOHN D. MORRISON, C.A.
of the firm
Clarkson, Gordon & Co.

YVON NORMANDIN, C.A.
of the firm
Mallette, Normandin, René de Cotret & Cie

Ottawa, February 17, 1972

THE COMPANY OF YOUNG CANADIANS

(Established by the Company of Young Canadians Act)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS			LIABILITIES		
	1972	1971		1972	1971
Cash.....	\$ 69,262	\$ 75,805	Accounts payable and accrued liabilities.....	\$ 19,022	\$ 50,253
Short-term investments.....	975,000	850,000	Accrued volunteer honoraria.....	54,100	66,402
Advances to staff and volunteers.....	6,007	25,302			
Prepaid expense.....	6,797	3,153	Surplus:		
			Balance at beginning of year..	\$837,605	134,641
			Excess of income over expense		
			for the year, per Statement		
			of Income and Expense.....	146,339	702,964
			Balance at end of year.....	983,944	837,605
	<u>\$1,057,066</u>	<u>\$ 954,260</u>		<u>\$1,057,066</u>	<u>\$ 954,260</u>

Certified correct:

G. L. P. DE CHAMPLAIN
Financial Administrator

Approved:

PETER BRODHEAD
Executive Director

I have examined the above Balance Sheet and related Statement of Income and Expense and have reported thereon under date of June 12, 1972 to the Secretary of State of Canada.

A. M. HENDERSON
Auditor General of Canada

THE COMPANY OF YOUNG CANADIANS—*Concluded*STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED MARCH 31, 1972

AUDITOR GENERAL OF CANADA

Ottawa, June 12, 1972.

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Payment received pursuant to Secretary of State Vote 70.....	\$1,900,000	\$1,900,000
Interest.....	36,338	38,882
	<u>1,936,338</u>	<u>1,938,882</u>
EXPENSE		
Staff salaries and benefits (including remuneration of Executive Officer, 1972—\$22,729; 1971—\$20,730).....	575,000	428,791
Volunteers' allowances and benefits.....	843,508	498,194
Services provided by individuals and firms:		
Technicians and Advisers..... \$ 11,999		21,019
Public relations and advertising..... 1,855		1,523
Contributions to special programs.....		15,000
Accounting, legal fees, etc.. 8,239		7,362
Translation..... 2,422		
	<u>24,515</u>	<u>44,904</u>
Transportation and Travel.....	137,705	101,810
Program support—including office expense:		
Rental of premises and equipment..... 56,822		57,420
Printing, stationery and supplies..... 32,346		18,916
Miscellaneous..... 14,005		7,101
	<u>103,173</u>	<u>83,437</u>
Recruitment, training and conferences (including remuneration to Members of the Council, 1972—\$2,770; 1971—\$2,780).....	62,631	48,135
Communications.....	40,933	28,271
Purchases of motor vehicles, furniture and equipment—net.....	2,534	2,376
	<u>1,789,999</u>	<u>1,235,918</u>
Excess of Income over Expense.....	\$ 146,339	\$ 702,964

THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the accounts and financial transactions of The Company of Young Canadians for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CROWN ASSETS DISPOSAL CORPORATION*(Established by the Surplus Crown Assets Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
GENERAL ACCOUNT					
Cash.....	\$ 303,735	\$ 271,429	Accounts payable and accrued liabilities.....	\$ 53,861	\$ 51,720
Deposit with Receiver General for Canada.....	200,000		Due to Receiver General for Canada.....	239,748	37,357
Due from Agency Account.....	784,682	115,585	Deferred income (Note 2).....	705,300	
Other.....	10,492	2,063		998,909	89,077
			Surplus:		
			Balance at beginning of year.....	\$300,000	21,808
			Add: Excess of income over expense for the year, per Statement of Income and Expense.....	337,562	490,549
				637,562	512,357
	<u>\$ 1,298,909</u>	<u>\$ 389,077</u>	Deduct: Payable to the Receiver Gen- eral for Canada (remitted \$97,814; due as shown above \$239,748).....	337,562	212,357
AGENCY ACCOUNT			Balance at end of year.....	300,000	300,000
Cash.....	\$ 693,250	\$ 229,277		<u>\$ 1,298,909</u>	<u>\$ 389,077</u>
Deposit with Receiver General for Canada.....	500,000	500,000	Accounts payable and accrued liabilities.....	\$ 21,615	\$ 17,933
Accounts receivable.....	\$ 96,859	181,913	Advance payments by purchasers.....	278,547	221,479
Less: Allowance for doubtful accounts	330	330	Security deposits by purchasers.....	75,566	68,914
	96,529	181,583	Due to General Account (Note 2).....	784,682	115,585
Receivable under long-term interest-bearing sales agreements (Note 1).....	18,909,815	12,106,009	Equity of Canada and others (Schedule "A").....	19,039,184	12,592,958
	<u>\$20,199,594</u>	<u>\$13,016,869</u>		<u>\$20,199,594</u>	<u>\$13,016,869</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

L. M. MONDOR
Comptroller

Approved:

JEAN MIQUELON
President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 18, 1972, to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

CROWN ASSETS DISPOSAL CORPORATION—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

INCOME	1972	1971
Portion retainable by the Corporation from Agency Account net sales and other income.....	\$2,356,867	\$1,753,754
Less: Transferred to deferred income (Note 2)	705,300	
	1,651,567	1,753,754
Interest earned by General Account.....	3,327	
	1,654,894	1,753,754
EXPENSE		
Administrative and office salaries (Note 3).....	975,793	917,316
Employees benefits.....	85,492	84,298
Rent.....	75,154	75,821
Communications.....	66,704	61,336
Printing, stationery and office supplies.....	33,609	33,217
Office furniture, equipment, repairs and upkeep....	26,353	26,946
Travel.....	26,045	29,827
Data processing.....	14,544	14,544
Advertising and publicity.....	5,744	13,197
Professional and special services.....	4,045	1,686
Moving and staff removal.....	2,527	3,060
Sundry.....	1,322	1,957
	1,317,332	1,263,205
Excess of income over expense.....	\$ 337,562	\$ 490,549

The accompanying notes are an integral part of the financial statements.

SCHEDULE "A"

SUMMARY OF TRANSACTIONS IN AGENCY ACCOUNT
DURING THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Balance at beginning of year, relating to:		
Canada.....	\$12,580,633	\$ 9,180,762
Others.....	12,325	47,172
	\$12,592,958	9,227,934
Add:		
Sales made on behalf of:		
Canada.....	25,868,190	21,914,404
Others.....	695,361	447,217
Interest on sales agreements.....	950,966	648,509
Other interest and miscellaneous income.....	19,123	27,425
	27,533,640	23,037,555
Less: Sundry direct costs relating to sales.....	47,901	56,119
	27,485,739	22,981,436
	40,078,697	32,209,370
Deduct:		
Portion retainable by the Corporation from net sales and other income.....	2,356,867	1,753,754
Remittances during year to:		
Receiver General for Canada.....	18,103,403	17,425,515
Others.....	579,243	437,143
	21,039,513	19,616,412
Balance at end of year, relating to:		
Canada.....	18,977,877	
Others.....	61,307	
	\$19,039,184	\$12,592,958

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1972

1. The amount receivable under long-term interest-bearing sales agreements includes \$7,053,000 for the sale, during the year, of used military aircraft to two foreign countries, payable in 4 and 6 equal annual instalments respectively with interest at 6% per annum on the unpaid balance, which may involve the Corporation in some risk of loss.
2. Deferred income of \$705,300 represents the required percentage of 10% on the balance of the sales price of aircraft, referred to in Note 1, to be retained by the Corporation and taken into income as and when payments are received through the Agency Account.
3. Administrative and office salaries include remuneration of officers \$99,446 (\$97,743 in 1971). The Corporation has six directors and four officers, one of whom is a director. The directors received no remuneration as directors.

AUDITOR GENERAL OF CANADA

Ottawa, May 18, 1972.

THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Crown Assets Disposal Corporation for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The Corporation is authorized to retain a percentage of the selling price at the time of sale. An exception to this procedure occurred during the year with respect to the sale of aircraft declared surplus by the Department of National Defence. These aircraft were sold for \$8,170,000 to two foreign countries and the percentage of 10% was taken only on the downpayments of \$1,117,000 instead of on the total sales value, the balance of \$705,300 being treated as deferred income. Had the regular procedure been followed, the excess of income over expense for the year would have been greater by this amount.

Subject to the foregoing, in compliance with the requirements of section 77 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS		1972	1971	LIABILITIES		1972	1971
Cash.....		\$158,561	\$103,442	Accounts payable.....		\$106,900	\$139,718
Accounts receivable:				Accrued retroactive salary increases.....		89,509	69,347
Government departments and agencies.....	\$ 20,606			Contractors' deposits on plans and specifications.....		8,600	18,900
Others.....	15,596	36,202	117,527	Contractors' security deposits (contra).....		536,736	238,136
Travel advances.....		5,725	6,768	Capital stock:			
Prepaid expense.....		4,552	259	Authorized—1,000 shares of no par value			
Contractors' security deposits (contra):				Issued — 31 shares fully paid.....		31	31
Cash.....	225,236		152,636				
Bonds.....	311,500		85,500				
		536,736	238,136				
		\$741,776	\$466,132			\$741,776	\$466,132

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

A. G. BLAND
President

H. E. MEUSER
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of May 23, 1972 to the Minister of National Defence.

A. M. HENDERSON
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR
ENDED MARCH 31, 1972**

AUDITOR GENERAL OF CANADA

Ottawa, May 23, 1972.

(with comparative figures for the year ended March 31, 1971)

	1972	1971
EXPENSE—(Note 2)		
Salaries and living allowances (Note 3)	\$3,434,991	\$3,723,234
Employee benefits	259,740	291,527
Travel and removal	205,147	210,934
Office accommodation	90,298	90,721
Telephone and telegraph	63,217	57,708
Printing, stationery and office	38,539	30,120
Furniture and fixtures	34,700	7,486
Professional services	32,639	34,456
Advertising	31,015	28,275
Postage, express and freight	23,691	21,503
Supplies, materials and equipment for Regional Emergency Government Headquarters	21,068	32,965
Workmen's Compensation award	17,140	
Accounting and cheque issue services— contracts	7,000	26,000
Equipment	2,145	4,402
Other	5,937	5,505
	<u>\$4,267,267</u>	<u>4,564,836</u>
INCOME—		
Recovery from the Department of National Defence of the costs of operating and maintaining the Regional Emergency Government Headquarters (Note 2)	1,299,451	1,948,714
Reimbursements for costs of engineering and administrative services on contracts of departments and agencies of the Canadian and other governments	247,022	384,249
Forfeiture of deposits on plans and specifications	825	475
Other	932	109
	<u>1,548,230</u>	<u>2,333,547</u>
Net expense	<u>\$2,719,037</u>	<u>\$2,231,289</u>
Net expense provided for by—		
National Defence Vote 35	\$2,702,037	\$2,195,289
Government departments which provided services without charge	17,000	36,000
	<u>\$2,719,037</u>	<u>\$2,231,289</u>

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS
AT MARCH 31, 1972**

- At March 31, 1972 the Company had in its custody Crown-owned office furniture and machines, and other equipment costing \$231,286.
- With effect from October 1, 1971 the responsibility for the operation and maintenance of the Regional Emergency Government Headquarters was transferred from the Company to the Department of National Defence. The Statement of Operations for the year ended March 31, 1972 includes the recoverable costs incurred by the Company to September 30, 1971 whereas the comparative figures for the year ended March 31, 1971 include the recoverable costs for the twelve-month period then ended.
- Salaries and allowances include remuneration of officers, \$70,264. The Company has six directors and three officers, one of whom is also a director.

THE HONOURABLE E. J. BENSON,
MINISTER OF NATIONAL DEFENCE,
OTTAWA.

Sir:

I have examined the accounts and financial statements of Defence Construction (1951) Limited for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- proper books of account have been kept by the Company;
- the financial statements of the Company
 - were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - in the case of the statement of operations, give a true and fair view of the operations of the Company for the financial year; and
- the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ELDORADO AVIATION LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AT DECEMBER 31, 1971***(with comparative figures at December 31, 1970)*

ASSETS		1971	1970	LIABILITIES		1971	1970
Current Assets:				Current Liabilities:			
Cash.....	\$	18,658	\$ 45,828	Accounts payable.....	\$	14,239	\$ 25,190
Accounts receivable:				Capital:			
Northern Transportation Company Limited.....		39,495	17,906	Capital Stock:			
Eldorado Nuclear Limited.....		7,360	29,476	Authorized—50,000 shares of \$1 each			
Other.....		5,596	10,031	Issued—28,006 shares fully paid.....		28,006	28,006
		52,451	57,413	Surplus:			
Operating supplies, at cost.....		74,986	77,167	Balance at January 1.....		257,039	254,391
Prepaid insurance.....		26,965	31,957	Profit on sale of capital assets.....			2,648
		173,060	212,365	Balance at December 31.....		257,039	257,039
Capital Assets, at cost:							
Aircraft, including major spare parts.....		1,020,226	999,947				
Shop, hangar and loading equipment.....		46,695	46,521				
Office furniture and equipment.....		9,752	9,752				
		1,076,673	1,056,220				
Less: Accumulated depreciation.....		950,449	958,350				
		126,224	97,870				
	\$	299,284	\$ 310,235			\$ 299,284	\$ 310,235

Approved on behalf of the Board

W. M. GILCHRIST*Director***R. C. POWELL***Director*

I have examined the above Balance Sheet and the related Statement of Recoverable Expense and have reported thereon under date of March 16, 1972 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON*Auditor General of Canada*

ELDORADO AVIATION LIMITED—Concluded**STATEMENT OF RECOVERABLE EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
Salaries and wages.....	\$ 420,329	\$ 407,315
Employee benefits.....	44,956	43,901
Repairs.....	175,139	163,797
Supplies.....	158,988	176,165
Insurance.....	47,732	37,607
Hangar expense.....	45,463	47,309
Depreciation.....	19,241	30,171
Landing fees.....	12,862	14,788
Travel.....	1,861	2,202
Miscellaneous.....	13,048	13,191
	939,619	936,446
Miscellaneous income.....	25,058	34,087
Net expense.....	\$ 914,561	\$ 902,359
Net expense recovered from:		
Eldorado Nuclear Limited.....	\$ 672,084	\$ 716,140
Northern Transportation Company Limited.....	242,477	186,219
	\$ 914,561	\$ 902,359

NOTE: The Company has five directors and three officers, two of whom are also directors. No compensation was paid.

AUDITOR GENERAL OF CANADA

Ottawa, March 16, 1972.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Aviation Limited for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of Section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of recoverable expense, give a true and fair view of the expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AT DECEMBER 31, 1971***(with comparative figures at December 31, 1970)*

ASSETS	1971	1970	LIABILITIES	1971	1970
Current Assets:			Current Liabilities:		
Cash.....	\$ 222,851	\$ 235,914	Accounts payable.....	\$ 5,996,067	\$ 6,873,343
Short-term bank deposits.....	1,900,000	2,000,000	Loans from Canada due within one year (Note 4).....	5,516,145	4,392,314
Accounts receivable.....	3,268,109	3,557,119	Advance payments in respect of con- centrates to be delivered.....	251,050	1,570,972
Concentrates and refinery products valued at lower of cost or realizable value.....	40,364,589	35,092,117		11,763,262	12,836,629
Operating and general supplies, at cost	3,805,652	3,169,629			
Prepaid expenses.....	213,546	223,013			
	49,774,747	44,277,792	Advance payments in respect of concen- trates to be delivered in later years.....	2,635,400	2,886,444
Deferred accounts receivable in respect of concentrates delivered (Note 1).....	3,434,674	4,999,396	Deferred accounts in respect of purchase and development programs.....	1,097,963	1,048,914
Investments and Loans:			Loans from Canada (Note 4).....	27,838,870	20,849,764
Investments in wholly-owned subsidiary companies, at cost (Note 2).....	187,153	187,153	Capital:		
Employees' housing loans.....	44,350	89,282	Capital stock:		
Municipal Corporation of Uranium City and District, 5% to 8 1/4% debentures, maturing 1975-88.....	675,864	753,815	Authorized—110,000 shares of no par value		
	907,367	1,030,250	Issued—70,500 shares, fully paid.....	6,586,080	6,586,080
Unamortized Expense:			Retained earnings.....	39,468,395	41,797,750
Pre-production and mine development costs.....	8,281,497	7,742,342		46,054,475	48,383,830
Excess of costs and expenses over sales of concentrates procured from other producers (Note 3).....	109,957	622,938			
	8,391,454	8,365,280			
Capital Assets:					
Property, plant and equipment, at cost	76,450,577	75,122,282			
Less: Accumulated depreciation.....	49,568,849	47,789,419			
	26,881,728	27,332,863			
	\$89,389,970	\$86,005,581		\$89,389,970	\$86,005,581

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
*Director*MARCEL BELANGER
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 16, 1972 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

ELDORADO NUCLEAR LIMITED—Continued**STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
INCOME:		
Sales—Company's products and services	\$11,095,320	\$ 5,637,284
EXPENSE:		
Cost of products and services sold.....	10,885,816	6,180,593
Scientific research.....	728,866	623,199
Administration.....	361,964	331,711
Exploration.....	67,478	62,477
Marketing.....	398,251	266,995
	12,442,375	7,464,975
Net loss from operations.....	1,347,055	1,827,691
Other Income and Expense:		
Income arising from the ore procure- ment program.....	937,439	655,709
Interest and other non-operating in- come.....	110,710	104,545
	1,048,149	760,254
Less:		
Interest on loans from Canada.....	2,009,231	1,473,667
Other non-operating expense.....	21,218	67,389
	2,030,449	1,541,056
Net other expense.....	982,300	780,802
Net Loss.....	\$ 2,329,355	\$ 2,608,493

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
Balance at January 1.....	\$41,797,750	\$44,406,243
Net loss for the year.....	2,329,355	2,608,493
Balance at December 31.....	\$39,468,395	\$41,797,750

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF SALES AND COSTS OF URANIUM
CONCENTRATES PROCURED FROM OTHER
PRODUCERS FOR THE YEAR ENDED
DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
Sales of concentrates.....	\$12,730,607	\$15,522,831
Cost of concentrates sold.....	11,280,187	14,208,556
	1,450,420	1,314,275
Amortization of excess of costs and ex- penses over sales of concentrates pro- cured from other producers.....	512,981	658,566
Net income to Company operations.....	\$ 937,439	\$ 655,709

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS**1. Deferred Accounts Receivable**

These are receivable under a contract which provides for payment to be made following shipment of products as required during the period 1973-75.

2. Subsidiary Companies

The assets, liabilities, income and expense of the Company's two wholly-owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited, have not been included in the financial statements of Eldorado Nuclear Limited as each company is a Crown corporation as defined in the Financial Administration Act and is required under that Act to report annually to the appropriate Minister. Northern Transportation Company Limited incurred a loss of \$1,221,820 for the year 1971. The net expense of Eldorado Aviation Limited totalling \$914,561 for the year 1971 was recovered from Eldorado Nuclear Limited and Northern Transportation Company Limited. The aggregate undistributed profits earned by the two subsidiaries since acquisition by Eldorado Nuclear Limited amount to \$7,348,386.

3. Excess of Costs and Expenses over Sales of Concentrates procured from other Producers

The balance of \$109,957 will be amortized over the remaining deliveries of concentrates to be made to the United Kingdom Atomic Energy Authority, scheduled for completion in 1972.

4. Loans from Canada

The Company has borrowed \$37,200,000, subject to terms and conditions prescribed by the Governor in Council. Outstanding principal and interest at December 31, 1971 amounted to \$33,355,015, of which \$5,516,145 is due to be repaid within one year and the balance of \$27,838,870 is repayable by December 31, 1975.

5. Government of Canada Stockpile Program

The Treasury Board, with the approval of the Governor in Council, has granted authority for Eldorado Nuclear Limited to purchase and stockpile uranium-bearing concentrates for the

ELDORADO NUCLEAR LIMITED—Concluded

Government of Canada. At December 31, 1971 the Company was the custodian of concentrates thus acquired at a cost of \$101,197,132. The cost of these concentrates, being chargeable to parliamentary appropriations, is therefore not included in the accounts of the Company.

6. Depreciation

Depreciation included in the accounts amounted to \$1,820,714 based on rates which, at capacity output, ensure complete write-off of fixed assets over not more than ten years. This amount included \$39,415 in respect of certain production facilities at the Refinery which operated at less than full capacity.

7. Supplementary Information

The accounts for 1971 include the following: amortization of pre-production and mine development costs, \$262,671; remuneration of directors as directors, \$6,000; and remuneration of officers as officers, \$170,500. The Company has seven directors and six officers; one officer is also a director.

Northern Transportation Company Limited has nine directors and five officers; three officers are also directors. Remuneration of directors as directors was \$1,800 and remuneration of officers as officers, \$73,000. Eldorado Aviation Limited has five directors and three officers, two of whom are also directors. No compensation was paid.

AUDITOR GENERAL OF CANADA

Ottawa, March 16, 1972.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Nuclear Limited for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

EXPORT DEVELOPMENT CORPORATION*(Established by the Export Development Act)***BALANCE SHEET AS AT DECEMBER 31, 1971***(with comparative figures as at December 31, 1970)*

ASSETS	1971	1970	LIABILITIES	1971	1970
Current:			Current:		
Cash and short-term deposits.....	\$ 3,196,866	\$ 7,688,416	Accounts payable.....	\$ 115,648	\$ 176,387
Short-term investments and accrued interest.....	4,561,059	3,608,902	Policyholders' premium deposits.....	207,671	163,140
Premiums and other receivables.....	423,115	1,238,921	Due to Canada (See Note 10).....	228,338	3,365,399
Notes receivable:			Loans from Canada:		
Maturing within one year.....	\$38,688,965	27,028,474	Principal repayable within		
Interest accrued.....	6,575,954	5,000,554	one year.....	\$36,769,286	26,470,240
Overdue principal and interest	4,598,687		Interest accrued.....	5,139,913	3,872,538
	49,863,606	32,029,028		41,909,199	30,342,778
	58,044,646	44,565,267		42,460,856	34,047,704
Deposits with the Receiver General for Canada..	43,975,579	33,975,579	Deferred premiums.....	3,532,754	3,627,933
Canada bonds at amortized cost (par value,			Long-term loans from Canada (See Note 6).....	335,754,597	264,543,416
\$6,300,000; market value \$5,936,000).....	6,290,884	6,286,841	Advances from Canada in respect of Section 31 of		
Notes receivable in respect of export transactions			the Act.....	10,134,581	
under Section 29 of the Act (See Note 2).....	333,584,658	262,771,902			
Notes receivable in respect of export transactions			Capital:		
under Section 31 of the Act (See Note 3).....	10,134,581	398,189	Capital stock:		
Premiums receivable.....			Authorized and subscribed—		
Office furniture and equipment, at cost less accu-			750,000 shares of \$100 each		
mulated depreciation.....	157,395	122,542	Issued—200,000 shares fully		
			paid.....	20,000,000	15,000,000
			Capital surplus paid in by the		
			Minister of Finance.....	20,000,000	15,000,000
			Underwriting reserve—		
			provision for losses on in-		
			surance contracts under		
			Section 24 of the Act (See		
			Note 1).....	6,000,000	6,000,000
			Reserve for losses under		
			Section 29 of the Act.....	3,011,369	1,620,084
			Retained earnings		
			(Exhibit A).....	11,293,586	8,281,183
				60,304,955	45,901,267
	\$452,187,743	\$348,120,320		\$452,187,743	\$348,120,320

The accompanying notes are an integral part of the financial statements.

Certified correct:
A. E. BOWLING
Comptroller

Approved:
H. T. AIKEN
President

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of March 6, 1972, to the Minister of Industry, Trade and Commerce.

A. M. HENDERSON
Auditor General of Canada

EXPORT DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the previous year)

	1971	1970
INCOME—		
Export Credits Insurance:		
Premiums and guarantee fees earned on risks insured on the Corporation's own account.....	\$ 1,726,314	\$ 1,378,622
Premiums and guarantee fees earned on risks insured on Government account.....	497,886	446,609
	<u>\$2,224,200</u>	<u>1,825,231</u>
Foreign Investment Insurance:		
Premiums and fees earned on risks on Government account.....	31,702	3,492
Long-term Export Financing:		
Interest and fees earned in respect of agreements written on the Corporation's own account	20,980,430	15,969,794
Less: Interest on loans.....	17,928,856	14,264,047
	<u>3,051,574</u>	<u>1,705,747</u>
Interest earned in respect of agreements written on Government account.....	350,119	
Less: Interest on advances from Canada.....	336,651	
	<u>13,468</u>	
	<u>5,320,944</u>	<u>3,534,470</u>
EXPENSE—		
Staffing.....	1,705,103	1,302,404
General administration.....	283,827	220,276
Accommodation and occupancy improvements.....	266,168	371,468
Travel and public relations.....	155,640	122,338
	<u>2,410,738</u>	<u>2,016,486</u>
Operating Income.....	<u>2,910,206</u>	<u>1,517,984</u>
Other Income—		
Interest on investments.....	3,542,103	3,164,125
	<u>6,452,309</u>	<u>4,682,109</u>
Special Items—		
Policyholders' claims		
Payments.....	\$3,274,141	610,196
Recoveries.....	1,286,088	907,309
Net payments (recoveries).....	1,988,053	(297,113)
Canada's share of earnings (See Note 10).....	60,568	149,857
Foreign exchange loss.....		42,232
	<u>2,048,621</u>	<u>(105,024)</u>
Net Income transferred to Retained Earnings.....	<u>\$4,403,688</u>	<u>\$ 4,787,133</u>

NOTES TO FINANCIAL STATEMENTS

1. The authority to enter into contracts of export credits insurance under Sections 24 and 26 of the Export Development Act is limited to \$500 million outstanding at any one time. As at December 31, 1971, the liability of the Corporation under contracts of insurance entered into on its own account and any guarantees given in connection therewith and outstanding amounted to \$295,529,000.

2. The authority to guarantee and lend on the security of instruments under Sections 29 and 30 of the Export Development Act is limited to \$850 million outstanding at any one time. As at December 31, 1971, the Corporation had undertaken undischarged authorizations aggregating \$262,539,000. The uncommitted authority to guarantee and lend on the security of instruments as at December 31, 1971 amounted to \$212,769,000. The aggregate of outstanding Notes Receivable as at December 31, 1971, under Section 29 amounted to \$374,692,000. A maturity summary of debt principal is as follows:

Overdue December 31, 1971.....	\$ 2,418,000
Due in 1972.....	38,689,000
Due in 1973.....	45,505,000
Due 1974-1976.....	134,807,000
Due 1977-1981.....	126,149,000
Due 1982-1985.....	27,124,000
	<u>\$374,692,000</u>

3. The authority to guarantee and lend on the security of instruments under Sections 31 and 32 of the Export Development Act is limited to \$450 million outstanding at any one time. As at December 31, 1971, the Corporation had undertaken undischarged authorizations aggregating \$93,866,000. The uncommitted authority to guarantee and lend on the security of instruments as at December 31, 1971, amounted to \$34.6 million.

4. The liability of the Corporation under contracts of export credits insurance entered into and guarantees issued under Sections 27 and 28 of the Export Development Act (which provides that all moneys required to discharge its liabilities under such contracts, to a limit of \$500 million are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at December 31, 1971, amounted to \$306,884,000.

5. The liability of the Corporation under contracts of foreign investment insurance entered into under Sections 34 and 37 of the Export Development Act (which provides that all moneys required to discharge its liabilities under such contracts, to a limit of \$150 million are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at December 31, 1971, amounted to \$3,061,000.

6. Long-term loans from Canada are represented by serial obligations bearing interest at rates ranging from 4 1/2% to 7 5/8%. Instalments are due as follows:

Due in 1973.....	\$ 38,720,000
Due 1974-1976.....	111,452,000
Due 1977-1981.....	139,008,000
Due 1982-1985.....	46,575,000
	<u>\$335,755,000</u>

7. Deferred accounts receivable arising out of claims paid in connection with exchange transfer difficulties as at December 31, 1971 amounted to \$463,000. Other claims paid from which future recoveries might be made, as at December 31, 1971, amounted to \$3,323,000.

8. United States dollar accounts have been translated into Canadian dollars as follows: assets and liabilities at the exchange rate prevailing at December 31, 1971; income and expense at the average exchange rates in effect during the year.

9. Expense for the year included depreciation in the amount of \$39,000; remuneration of directors as directors of the Corpora-

EXPORT DEVELOPMENT CORPORATION—Concluded

tion amounted to \$9,100 which was paid to the four directors not selected from among persons employed in the public service of Canada; the five officers of the Corporation were paid \$132,000. There were twelve directors in 1971 of whom one is also an officer of the Corporation.

10. Canada's share of earnings represents the excess of revenue over expense in connection with transactions entered into under Sections 27, 31 and 34 of the Export Development Act, which Sections cover programmes carried out on the Government's behalf.

EXHIBIT A

**STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the previous year)

	1971	1970
Balance as at January 1.....	\$ 8,281,183	\$4,804,640
Net income for the year.....	4,403,688	4,787,133
	12,684,871	9,591,773
Transferred to Reserve for Losses under Section 29 of the Act.....	1,391,285	1,310,590
Balance as at December 31.....	\$11,293,586	\$8,281,183

AUDITOR GENERAL OF CANADA

Ottawa, March 6, 1972.

THE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Export Development Corporation for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the income and expense (including policy-holders' claims) of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

FARM CREDIT CORPORATION*(Established by the Farm Credit Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash.....	\$ 2,335,879	\$ 3,291,192	Accounts payable.....	\$ 281,638	\$ 88,494
Accounts receivable.....	31,062	39,901	Due to Canada in respect of operating loss for the year.....	57,211	225,911
Loans to farmers, secured by first mortgages..	1,233,597,673	1,202,546,986	Interest accrued on Canada loans.....	28,250,244	29,047,682
Loans to farm syndicates.....	6,803,721	6,377,236	Instalment prepayments, fire insurance recoveries, unearned appraisal fees and other deposits.....	7,517,425	5,832,421
Agreements for sale.....	989,536	546,796	Canada loans in respect of:		
Real estate held for sale.....	495,047	258,539	Farm Credit Act.....	\$1,154,322,196	1,125,169,544
Fixed assets, at cost:			Farm Syndicates Credit Act.....	6,668,009	6,280,500
Automobiles.....	\$ 5,163	9,094		1,160,990,205	1,131,450,044
Office furniture and equipment..	581,382	589,599	Capital:		
	586,545	598,693	Capital paid in by Canada under the Farm Credit Act.....	46,200,000	45,300,000
Less: Accumulated depreciation	422,628	414,829	Reserve for losses—		
	163,917	183,864	Farm Credit Act:		
			Balance at beginning of year.....	1,287,569	1,391,497
			Deduct: Net loss on loans to farmers.....	192,641	103,928
			Balance at end of year.....	1,094,928	1,287,569
			Retained earnings from operations under the Farm Syndicates Credit Act:		
			Balance at beginning of year.....	12,393	1,221
			Add: Net profit for the year.....	12,791	11,172
			Balance at end of year.....	25,184	12,393
				47,320,112	46,599,962
	\$1,244,416,835	\$1,213,244,514		\$1,244,416,835	\$1,213,244,514

Certified correct:

P. A. LANOIX
Comptroller

Approved:

G. OWEN
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 31, 1972 to the Minister of Agriculture.

A. M. HENDERSON
Auditor General of Canada

FARM CREDIT CORPORATION—Concluded**STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1972**

AUDITOR GENERAL OF CANADA

Ottawa, May 31, 1972.

(with comparative figures for the year ended March 31, 1971)

OPERATIONS UNDER THE FARM CREDIT ACT

INCOME	1972	1971
Interest earned on mortgage loans to farmers....	\$69,096,911	\$64,796,414
Deduct: Interest on loans from Canada.....	70,729,098	66,862,411
	(1,632,187)	(2,065,997)
Appraisal, legal and supervision fees.....	391,528	383,510
Other income.....	280,014	461,394
	(960,645)	(1,221,093)
EXPENSE		
Salaries.....	\$5,971,955	5,604,437
Employee benefits.....	462,007	416,967
Travel.....	523,826	485,247
Office accommodation.....	505,820	488,581
Rental and maintenance of office equipment.....	122,465	108,874
Telephone.....	81,894	80,105
Printing, stationery and office supplies.....	71,672	71,317
Postage and express.....	56,234	52,939
Depreciation of automobiles and office equipment.....	41,440	46,130
Other.....	71,461	62,045
	7,908,774	7,416,642
Less: Portion allocated to operations under the Farm Syndicates Credit Act.....	41,630	35,024
	7,867,144	7,381,618
Net operating loss provided for by Department of Agriculture Vote 45.....	\$ 8,827,789	\$ 8,602,711

**OPERATIONS UNDER THE FARM SYNDICATES
CREDIT ACT**

INCOME	1972	1971
Interest earned.....	\$ 481,442	\$ 413,417
Deduct: Interest on loans from Canada.....	443,446	383,935
	37,996	29,482
Service charges.....	16,425	21,930
	54,421	51,412
Portion of Corporation expense allocated to operations under this Act.....	41,630	35,024
Net operating profit.....	12,791	16,388
Deduct: Net loss on loans.....		5,216
Net profit transferred to retained earnings.....	\$ 12,791	\$ 11,172

NOTE: The Corporation has five members, two of whom received \$54,750 in salaries as officers. The members receive no remuneration as members.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Farm Credit Corporation for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Section 15 of the Farm Credit Act requires the Corporation to establish a Reserve out of which may be paid "any losses sustained by the Corporation in the conduct of its business". The section further provides that the Corporation shall credit its net earnings each year to this Reserve until the amount of the Reserve equals the capital of the Corporation. At March 31, 1972 the capital of the Corporation amounted to \$46,200,000 while the Reserve amounted to \$1,094,928.

It has been pointed out previously that the statutory lending rate of 5% on loans to farmers has not provided sufficient income to cover the interest paid on borrowings from Canada and administrative expenses. Although the statutory rate was abolished with effect from November 15, 1968, annual losses will continue to be incurred with respect to outstanding loans totalling \$687 million at March 31, 1972 which still bear interest at the statutory rate of 5%. Since 1963 these losses have been recovered from annual parliamentary appropriations provided for the purpose in order to prevent further depletion of the Reserve for losses. However, this policy does not provide for the building up of the Reserve to an amount equivalent to the capital of the Corporation as is contemplated by the Farm Credit Act.

In compliance with the requirements of section 77 of the Financial Administration Act I now report that, in my opinion, subject to the foregoing:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

FRESHWATER FISH MARKETING CORPORATION

BALANCE SHEET AS AT APRIL 30, 1971

(with comparative figures as at April 30, 1970)

ASSETS			LIABILITIES		
	1971	1970		1971	1970
Current Assets:			Current Liabilities:		
Cash.....	\$ 42,427	\$ 69,901	Accounts payable—		
Agents' advance accounts.....	162,127	209,161	fish purchases.....	\$ 94,950	\$ 63,235
Accounts receivable			other.....	252,332	276,005
Trade.....	\$ 898,956	798,810	Loans from Canada under section 17 of		
Other.....	66,913	92,941	the Act.....	4,600,000	1,900,000
	965,869	891,751	Total Current Liabilities.....	4,947,282	2,239,240
Less: Allowance for doubtful			Due to Fishermen:		
 accounts.....	26,964	10,176	Balance, April 30, 1970.....	169,002	
	938,905	881,575	Add: Excess of income over expense for		
Inventory, at the lower of market or initial			 the year, per Statement of Income and		
price paid to Fishermen plus processing			 Expense.....	4,799	829,064
costs incurred.....	1,499,554	854,623		173,801	
Prepaid expense (Note 1).....	181,286	63,875	Paid: to Fishermen.....	211,916	660,062
Total Current Assets.....	2,824,299	2,079,135	Balance, April 30, 1971.....	(38,115)	169,002
Capital Assets—at cost:					
Land.....	126,946	126,780			
Buildings.....	33,325	9,636			
Equipment.....	397,697	66,972			
Construction in progress					
Winnipeg.....	1,093,046	53,117			
Hay River.....	397,313	49,474			
Edmonton.....		17,032			
	1,921,381	196,231			
Less: Accumulated depre-					
 ciation.....	75,648	14,215			
	1,845,733	182,016			
Unamortized leasehold im-					
provements.....	112,189	20,311			
	2,084,868	329,107			
	\$4,909,167	\$2,408,242		\$4,909,167	\$2,408,242

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

F. J. DOUCET

Director

D. HARVEY

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of November 22, 1971, to the Minister of the Environment.

A. M. HENDERSON

Auditor General of Canada

FRESHWATER FISH MARKETING CORPORATION—*Concluded*STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED APRIL 30, 1971

Ottawa, November 22, 1971.

(with comparative figures for the year ended April 30, 1970)

	1971	1970
Sales.....	\$13,276,341	\$14,398,446
Cost of Sales		
Product Cost.....	9,508,768	10,725,545
Processing costs.....	1,258,651	93,126
Transportation—Freezing—Royalties..	1,096,277	1,476,882
Distribution costs.....	305,783	409,402
Sales commissions.....	87,564	92,265
Discounts.....	142,037	213,002
Total cost of sales.....	12,399,080	13,010,222
Gross margin.....	877,261	1,388,224
Expense		
Salaries.....	315,443	231,349
Employees benefits.....	24,683	18,423
Bad debts written off.....		54,259
Travel.....	68,232	51,971
Professional services.....	44,278	53,754
Communications.....	31,994	27,101
Programming and data processing.....	31,038	5,020
Publicity.....	30,600	7,947
Office supplies.....	21,528	26,743
Accommodation.....	15,060	14,273
Provision for doubtful accounts.....	11,851	10,176
Equipment rental.....	7,567	
Annual report.....	7,292	
Depreciation.....	6,256	8,119
Meetings.....	5,484	8,988
Leasehold improvements amortized.....	3,972	5,077
Directors' fees.....	3,550	5,550
Licences and fees.....	2,681	1,467
Bank charges.....	1,435	3,193
Maintenance.....	1,221	1,353
Other.....	10,170	4,606
	644,335	539,369
Less: Government grant provided under section 16 of the Act.....		100,000
	644,335	439,369
Interest.....	228,127	119,791
	872,462	559,160
Excess of income over expense.....	\$ 4,799	\$ 829,064

The accompanying notes are an integral part of the financial statements.

Notes to Financial Statements as at April 30, 1971

1. Prepaid expense

Prepaid expense includes \$73,899, the net cost of operations during the year of a training school for prospective employees, which is to be written off over the next five years.

2. Supplementary information

Cost of sales includes \$55,177 for depreciation and \$22,645 for amortization of leasehold improvements.

Expense includes remuneration of directors as directors, \$3,050, and remuneration of officers, \$45,240. The Corporation has eleven directors and three officers; one officer is also a director.

THE HONOURABLE JACK DAVIS,
MINISTER OF THE ENVIRONMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Freshwater Fish Marketing Corporation for the year ended April 30, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

INDUSTRIAL DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 1971

(with comparative figures for 1970)

	1971	1970		1971	1970
ASSETS			LIABILITIES		
Government of Canada Treasury Bills.....	\$ 7,599,182	\$ 4,894,673	Cheques outstanding (less cash).....	\$ 5,225,368	\$ 5,451,808
Loans and investments.....	543,146,547	487,485,623	Accrued interest on debentures.....	13,253,737	12,263,996
Interest due and accrued.....	3,432,887	2,469,135	Other liabilities.....	851,099	1,118,024
Property held for sale.....	2,785,055	2,544,800		19,330,204	18,833,828
	549,364,489	492,499,558			
Less allowance for doubtful accounts	13,900,000	10,500,000	Liabilities under guarantees and underwriting agreements.....		13,975
	535,464,489	481,999,558	Debentures outstanding.....	445,500,000	394,100,000
Liability of others on guarantees and underwriting agreements (as per contra).....		13,975	Debenture premium and discount less amortization.....	720,146	264,853
Fixed assets, at cost less accumulated depreciation.....	482,000	390,622		446,220,146	394,364,853
Other assets.....	223,363	154,253	Capital:		
			Authorized:		
			750,000 shares, par value of \$100 each		
			Issued and outstanding:		
			550,000 shares (530,000 shares in 1970).....	55,000,000	53,000,000
			Reserve fund.....	23,218,684	21,240,425
				78,218,684	74,240,425
	\$543,769,034	\$487,453,081		\$543,769,034	\$487,453,081

NOTE: Amounts not disbursed at September 30, 1971 on loans and investments authorized, \$73,406,487 (1970—\$69,985,231).

L. RASMINSKY
President

A. ROUSSEAU
Chief Accountant

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Industrial Development Bank as at September 30, 1971 and the statements of income and expense and of reserve fund for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at September 30, 1971 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. JOHN LITTLE, F.C.A.
of Clarkson, Gordon & Co.

MAURICE SAMSON, C.A.
of Samson, Bélair, Côté, Lacroix et Associés

Ottawa, October 19, 1971

INDUSTRIAL DEVELOPMENT BANK—Concluded**INCOME AND EXPENSE
YEAR ENDED SEPTEMBER 30, 1971**

(with comparative figures for 1970)

	1971	1970
	(\$000)	
INCOME		
Interest.....	\$ 47,502	\$ 38,251
Profit on sale of investments.....	215	7
Sundry.....	1,025	618
	<u>48,742</u>	<u>38,876</u>
EXPENSE		
Salaries(1).....	7,654	6,834
Pension fund, unemployment insurance and group insurance.....	990	643
Other staff expenses(2).....	237	181
Investigation and supervision expenses.....	184	141
Travel and transfer expenses.....	547	436
Rental and other costs—leased premises.....	1,035	901
Depreciation on fixes assets.....	140	108
Advertising.....	102	102
Other public information(3).....	157	135
Telephone and telegrams.....	275	231
Office supplies and expenses.....	410	340
Directors' fees.....	16	13
Auditors' fees and expenses.....	23	20
All other operating expenses.....	105	92
	<u>11,875</u>	<u>10,177</u>
Total operating expenses.....	11,875	10,177
Interest on debentures (including amortization of discount and premium).....	30,730	26,102
Allowance for doubtful accounts.....	4,158	2,097
	<u>46,763</u>	<u>38,376</u>
Balance of income transferred to reserve fund....	\$ 1,979	\$ 500

**STATEMENT OF ALLOWANCE
FOR DOUBTFUL ACCOUNTS
YEAR ENDED SEPTEMBER 30, 1971**

	(\$000)
Balance, beginning of year.....	\$ 10,500
Add:	
Recovery of amounts previously written off.....	\$ 67
Allowance for doubtful accounts for the year ended September 30, 1971.....	<u>4,158</u>
	<u>4,225</u>
	14,725
Less:	
Bad debts written off.....	<u>825</u>
Balance, end of year.....	\$ 13,900

(1)The number of staff averaged 775 in 1971 and 731 in 1970.

(2)Includes overtime pay, medical services and cafeteria expense.

(3)Includes printing of Annual Report and of booklet "A Source of Financing for Canadian Business", etc.

**STATEMENT OF RESERVE FUND
YEAR ENDED SEPTEMBER 30, 1971**

(with comparative figures for 1970)

	(\$000) 1971	(\$000) 1970
Balance, beginning of year.....	\$ 21,240	\$ 20,740
Balance of income for the year.....	1,979	500
Balance, end of year.....	<u>\$ 23,219</u>	<u>\$ 21,240</u>

NATIONAL ARTS CENTRE CORPORATION

(Established by the National Arts Centre Act)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS			LIABILITIES		
	1972	1971		1972	1971
Cash.....	\$ 131,095	\$ 159,890	Accounts payable and accrued liabilities.....	\$ 436,476	\$ 293,915
Short-term deposits.....	875,000	550,000	Deferred revenue.....	250,638	205,940
Accounts receivable (less allowance for doubtful accounts).....	207,441	224,766	Proprietary Equity:		
Advances to performing companies and artists under contract and related costs of productions in process.....	97,953	52,124	Balance at beginning of year.....	\$ 566,733	147,838
Inventories, at cost.....	39,799	30,996	Funds provided by parliamentary appropriation....	2,956,000	2,625,000
Prepaid expense.....	73,204	48,812		3,522,733	2,772,838
			Deduct: Net cost of operations per statement of Operations.....	2,785,355	2,206,105
				737,378	566,733
	\$1,424,492	\$1,066,588		\$1,424,492	\$1,066,588

NOTE: The above assets do not include the cost of constructing the National Arts Centre Buildings, including furnishings and equipment, amounting to \$46.4 million which was charged to parliamentary appropriations for the Department of the Secretary of State. Under the terms of a lease with the Department of Public Works, the Corporation is responsible for both maintenance and operation of the buildings but is not required to pay rent. Accordingly no provision has been made in the accounts and financial statements for interest and depreciation charges connected with the buildings.

Certified correct:

H. SAUVÉ

Director of Finance and Comptroller

Approved:

G. H. SOUTHAM

Director General

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 30, 1972 to the Chairman of the Board of Trustees.

A. M. HENDERSON

Auditor General of Canada

NATIONAL ARTS CENTRE CORPORATION—Concluded**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972**

(with comparative figures for the year ended March 31, 1971)

	1972	1971
EXPENSE:		
Direct costs of concerts and theatrical performances—		
Visiting attractions.....	\$ 914,446	\$1,120,869
National Arts Centre Orchestra.....	847,231	796,757
Regular theatre programs.....	842,799	767,585
Festival Canada.....	359,311	
	2,963,787	2,685,211
GENERAL AND ADMINISTRATION—		
Salaries (including executive officers \$171,575).....	961,005	771,756
Casual employees.....	241,633	164,942
Employee benefits.....	74,296	53,377
Utilities.....	345,357	306,873
Building maintenance.....	338,043	289,958
Security guards, ushers and guides.....	177,277	164,980
Advertising and promotion.....	161,465	46,265
Office supplies.....	80,857	58,213
Employees' travel and duty entertainment.....	49,255	38,948
Telephone and telegraph.....	47,444	45,711
Receptions.....	19,101	6,425
Trustees' fees (\$6,600) and expenses....	18,722	12,337
Other.....	79,490	57,881
	2,593,945	2,017,666
Total expense.....	5,557,732	4,702,877
INCOME:		
Concerts and theatrical performances—		
Visiting attractions.....	741,544	916,432
National Arts Centre Orchestra.....	326,359	327,422
Regular theatre programs.....	392,956	293,697
Festival Canada.....	223,251	
Canada Council grants.....	207,658	195,200
	1,891,768	1,732,751
OTHER—		
Parking.....	437,163	373,204
Rentals.....	128,290	130,909
Supply of materials and services to lessees.....	125,072	109,271
Interest.....	85,487	116,290
Miscellaneous.....	82,900	37,325
	858,912	766,999
Total income.....	2,750,680	2,499,750
Excess of expense over income.....	2,807,052	2,203,127
Deduct: Net profit (loss) on Restaurant Operations (Appendix 1).....	21,697	(2,978)
Net cost of operations, not including interest and depreciation charges connected with the National Arts Centre buildings (Note to the Balance Sheet)....	\$2,785,355	\$2,206,105

**STATEMENT OF RESTAURANT OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1972**

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Sales		
Food.....	\$ 500,663	\$474,503
Beverages.....	442,731	345,422
	943,394	819,925
Cost of Sales		
Food.....	184,503	171,851
Beverage.....	141,708	113,944
	326,211	285,795
Gross Profit.....	617,183	534,130
Other Income.....	19,101	17,067
	636,284	551,197
EXPENSE		
Salaries and wages.....	460,109	416,035
Employee benefits.....	32,128	26,973
Employee meals.....	17,803	20,425
Supplies.....	63,123	52,589
Advertising.....	15,095	20,299
Administrative and general.....	14,449	17,854
Music and entertainment.....	11,880	
	614,587	554,175
Excess of income over expense without provision for the cost of space, equipment and utilities.....	\$ 21,697	\$ (2,978)

AUDITOR GENERAL OF CANADA
Ottawa, June 30, 1972.MR. FRANÇOIS MERCIER, Q.C.,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL ARTS CENTRE CORPORATION,
OTTAWA.

Sir,

I have examined the Balance Sheet of the National Arts Centre Corporation as at March 31, 1972 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Corporation as at March 31, 1972 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE NATIONAL BATTLEFIELDS COMMISSION

(Constituted under "An Act Respecting the National Battlefields at Quebec")

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash.....	\$ 8,979	\$ 13,964	Accounts payable.....	\$	\$ 1,133
Accounts Receivable.....	2,615		Special Land Purchase Account:		
Inventory of supplies, spare parts and small tools, at cost.....	12,853	14,282	Balance of funds contributed by provincial governments, municipalities and others for the acquisition of land (with accumulated interest earnings).....	42,964	41,067
Assets relating to Special Land Purchase Account, contra:			Proprietary equity, per Statement of Proprietary Equity.....	1,850,030	1,666,148
Cash.....	\$ 10,464	8,567			
Investment in Canada bonds, at cost (market value \$26,960).....	32,500	32,500			
	42,964	41,067			
Capital Assets, at cost:					
Land.....	683,526	574,720			
Buildings.....	143,653	92,361			
Roadways, driveways, grading, etc.....	735,766	735,766			
Equipment.....	200,708	174,258			
Illuminated Fountain.....	61,930	61,930			
	1,825,583	1,639,035			
	\$1,892,994	\$1,708,348		\$1,892,994	\$1,708,348

Certified Correct:

P. R. TREMBLAY
Secretary

Approved:

RENAULT ST. LAURENT
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of August 4, 1972, to the Minister of Indian Affairs and Northern Development.

A. M. HENDERSON
Auditor General of Canada

THE NATIONAL BATTLEFIELDS COMMISSION—Concluded

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME		
Payment received pursuant to Indian Affairs and Northern Development Vote 70 (Vote 75 in 1970-71).....	\$ 400,000	\$ 289,000
Payments made on behalf of the Commission from Department of Indian Affairs and Northern Development Vote 75 of 1970-71.....	11,019	
Miscellaneous.....	6,435	3,758
	<u>417,454</u>	<u>292,758</u>
EXPENSE		
Administration:		
Salaries.....	\$ 18,578	18,098
Legal services.....	4,900	10,163
Other.....	4,812	3,269
	<u>28,290</u>	<u>31,530</u>
Operation and Maintenance:		
Wages.....	259,203	157,441
Employee benefits.....	14,077	10,512
Policing services.....	44,925	31,862
Repairs of roads, drive-ways, buildings and equipment.....	23,567	16,136
Heating, gas and oil.....	10,762	9,765
Supplies and small tools.....	7,782	7,575
Electric light and power.....	7,605	8,439
Snow removal.....	2,675	2,115
Nursery stock and fertilizer	1,443	1,534
Tree surgery.....	1,436	6,015
Souvenir pamphlets.....		470
Miscellaneous.....	911	665
	<u>374,386</u>	<u>252,529</u>
Capital outlays, including prior year's adjustment of \$11,019.....	190,446	5,760
	<u>593,122</u>	<u>289,819</u>
Excess of expense over income.....	175,668	(2,939)
Less: Portion of excess of expense over income borne by the Department of Indian Affairs and Northern Development.....	173,001	
Portion of excess of expense over income borne by the Commission.....	\$ 2,667	\$ (2,939)

STATEMENT OF PROPRIETARY EQUITY FOR THE YEAR ENDED MARCH 31, 1972

Balance at beginning of year.....	\$1,666,148
Add:	
Capital outlays made during the year, including a prior year's adjustment of \$11,019.....	190,446
	<u>1,856,594</u>
Deduct:	
Capital assets disposed of during the year....	\$ 3,897
Excess of expense over income, per Statement of Income and Expense.....	2,667
	<u>6,564</u>
Balance at end of year.....	<u>\$1,850,030</u>

AUDITOR GENERAL OF CANADA
Ottawa, August 4, 1972.

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The National Battlefields Commission for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Indian Affairs and Northern Development Vote 70 provided \$400,000 for "Payments to the National Battlefields Commission for the purposes and subject to the provision(s) of an Act respecting the National Battlefields at Quebec". As provided for in the approved budget, the amount comprised \$290,000 (net) for operating purposes and \$110,000 for capital purposes but was applied \$393,574 to operations and \$6,426 to capital without further approval. Additional capital outlays of \$173,001 on Commission property were made by the Department of Indian Affairs and Northern Development from its Vote 65, thereby supplementing the amount provided by Parliament for purposes of the National Battlefields at Quebec Act.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion, subject to the foregoing:

- proper books of account have been kept by the Commission;
- the financial statements of the Commission
 - were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - in the case of the statement of income and expense, give a true and fair view of the income and expense of the Commission for the financial year; and
- the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

NATIONAL CAPITAL COMMISSION

(Established by the National Capital Act)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash.....	\$ 1,749,930	\$ 7,653,004	Accounts payable and accrued liabilities.....	\$ 2,005,623	\$ 2,593,268
Short-term deposit certificates.....	4,500,000	2,000,000	Advances from government departments and agencies for services to be rendered.....	871,723	912,844
Due from Canada in respect of parliamentary appropriation (Note 2).....	12,222,020	13,500,000	Holdbacks and deposits from contractors and others.....	795,751	393,492
Accounts receivable			Due to Canada—refundable balance of appropriation (Statement I).....		3,539
City of Ottawa.....	89,853	290,479	National Capital Fund—unexpended balance (Statement II).....	13,753,434	16,942,950
Rentals and other receivables.....	383,032	710,860	Loans from Canada for acquisition of property (Statement III).....	61,230,068	61,480,198
Inventories of supplies, nursery stock, small tools and equipment, etc., at cost or estimated realizable value.....	356,512	335,272	Proprietary interest (Statement IV).....	137,374,694	105,302,585
Prepaid expense.....	72,693				
Capital assets, at cost (Schedule A).....	196,657,253	163,139,261			
	\$216,031,293	\$187,628,876		\$216,031,293	\$187,628,876

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. E. KIRCHNER

Director of Finance

Approved on behalf of the Commission:

D. M. FULLERTON

Chairman

D. W. STEWART

Commissioner

I have examined the above Balance Sheet and the related Statements of Operating Expenditure, the National Capital Fund, Loans from Canada for the Acquisition of Property, Proprietary Interest and the schedule of Capital Expenditure for the year ended March 31, 1972 and have reported thereon under date of June 16, 1972 to the Minister of State for Urban Affairs.

A. M. HENDERSON

Auditor General of Canada

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT I

STATEMENT OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
EXPENSE		
Administration		
Management and general services (Note 3).....	\$ 1,471,719	\$ 1,194,234
Planning and design.....	1,296,933	1,149,437
Operations and maintenance.....	1,578,860	1,418,042
Office equipment.....	96,039	78,502
	<u>4,443,551</u>	<u>3,840,215</u>
Operations and maintenance		
Government grounds.....	1,669,664	1,951,778
Parks and parkways, etc.....	2,500,287	1,864,835
Gatineau Park.....	990,623	926,982
Machinery and equipment.....	227,731	331,716
	<u>5,388,305</u>	<u>5,075,311</u>
Grants in lieu of municipal taxes		
Leased properties.....	573,874	751,513
Other properties.....	718,206	318,332
	<u>1,292,080</u>	<u>1,069,845</u>
Interest on loans from Canada.....	3,426,536	3,369,127
	<u>14,550,472</u>	<u>13,354,498</u>
REVENUE		
Property rental, after deducting direct costs exclusive of grants in lieu of municipal taxes on leased properties.....	1,360,117	1,349,593
Bank interest.....	384,090	379,592
Expenditure recoveries and miscel- laneous revenues.....	284,245	328,852
	<u>2,028,452</u>	<u>2,058,037</u>
Net operating expenditure.....	<u>\$12,522,020</u>	<u>\$11,296,461</u>
Portion of net operating expenditure provided for by parliamentary ap- propriation.....	\$12,346,020	\$11,300,000
Less: Amount refundable.....		3,539
Portion of net operating expenditure to be recovered from a future parla- mentary appropriation (Note 2).....	176,000	
	<u>\$12,522,020</u>	<u>\$11,296,461</u>

The accompanying notes are an integral part of the financial state-
ments.

STATEMENT II

STATEMENT OF THE NATIONAL CAPITAL FUND
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Balance at beginning of year		
In the Consolidated Revenue Fund..	\$13,500,000	\$11,800,000
In cash.....	3,442,950	1,728,242
	<u>16,942,950</u>	<u>13,528,242</u>
Parliamentary appropriation.....	33,500,000	17,100,000
Adjustment to prior year sales.....		(152,729)
Recoveries of expenditure.....		416,415
	<u>50,442,950</u>	<u>30,891,928</u>
Less		
Applied to the repayment of loans (Statement III).....		7,564,813
	<u>50,442,950</u>	<u>23,327,115</u>
Expenditure		
Capital outlays.....	32,253,510	3,735,545
Less proceeds from the sale of property.....	435,597	95,268
	<u>31,817,913</u>	<u>3,640,277</u>
Contributions, assistance to munic- ipalities and other expenditures (Statement II(a)).....	4,871,603	2,743,888
	<u>36,689,516</u>	<u>6,384,165</u>
Balance at end of year		
In the Consolidated Revenue Fund (Note 2).....	12,000,000	13,500,000
In cash.....	1,753,434	3,442,950
	<u>\$13,753,434</u>	<u>\$16,942,950</u>

The accompanying notes are an integral part of the financial state-
ments.

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT II(a)

STATEMENT OF NATIONAL CAPITAL FUND—
CONTRIBUTIONS, ASSISTANCE TO MUNICIPALITIES
AND OTHER EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Contributions towards cost of the Portage Bridge.....	\$2,649,990	\$ 145,733
Contribution towards cost of sewers and water mains—Hull.....	843,677	214,199
Contribution towards cost of filtration plant in Hull.....	384,006	1,152,783
Rehabilitation of Wellington Street area—Ottawa.....	156,570	686
Aerial mapping.....	144,604	40,352
Contribution towards cost of consolidation survey.....	144,079	94,684
Railway relocation.....	129,865	271,361
Dutch Elm disease control.....	125,348	200,489
Miscellaneous studies.....	63,770	10,588
Integrated survey control.....	41,658	27,563
Assistance to regional transit.....	36,476	
Rehabilitation of Champlain Bridge.....	34,197	307,910
Contribution towards cost of Queensway right of way.....	33,307	
Rehabilitation of Confederation Square area—Ottawa.....	28,879	10,018
Contribution towards cost of placing wires underground—Ottawa.....	22,023	55,913
Contribution to historical societies.....	16,446	19,006
Bilingualism.....	9,604	
Contribution towards cost of bus-stop shelters.....	4,000	17,727
Landscaping Macdonald-Cartier Bridge approaches.....	1,775	20,011
Contribution towards cost of construction of Queensway—landscaping.....	674	80,011
Contribution towards Richmond Road—Western Parkway overpass.....	655	
Project for which there was no expenditure in 1972.....		74,854
	\$4,871,603	\$2,743,888

The accompanying notes are an integral part of the financial statements.

STATEMENT III

STATEMENT OF LOANS FROM CANADA
FOR THE ACQUISITION OF PROPERTY
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971 and cumulative figures from inception to March 31, 1972)

	1972	1971	From inception 1957 to 1972
Property in the Greenbelt			
Funds on hand at beginning of year.....	\$ 999,312	\$ 552,939	
Loans received.....		1,000,000	\$44,182,434
Property sold.....	250,129	365,909	6,351,876
	1,249,441	1,918,848	50,534,310
Property acquired.....	406,975	553,627	43,590,097
Loans repaid.....	250,129	365,909	6,351,876
	657,104	919,536	49,941,973
Funds on hand at end of year....	592,337	999,312	592,337
Property other than Greenbelt			
Funds on hand at beginning of year.....	2,301,957	2,314,919	
Loans received.....		2,000,000	60,267,566
Property sold.....		717,229	8,567,234
Provided by the National Capital Fund to repay loans (Statement II).....		7,564,813	28,300,821
	2,301,957	12,596,961	97,135,621
Property acquired.....	1,303,298	2,012,962	59,268,907
Loans repaid.....		8,282,042	36,868,055
	1,303,298	10,295,004	96,136,962
Funds on hand at end of year....	998,659	2,301,957	998,659
Total funds on hand at end of year.....	\$1,590,996	\$ 3,301,269	\$1,590,996
Total loans from Canada at end of year			
Greenbelt.....			37,830,558
Other than Greenbelt.....			23,399,510
			\$61,230,068

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT IV

STATEMENT OF PROPRIETARY INTEREST
FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Balance at beginning of year.....	\$105,302,585	\$ 94,033,499
<i>Add:</i>		
Operating equipment (Statement I).....	227,731	331,716
Office equipment (Statement I).....	96,039	78,502
Capital outlays (Statement II).....	32,253,510	3,735,545
Repayment of loans (Statement II)....		7,564,813
Increase in inventories of nursery stock, maintenance supplies, etc.....	21,240	(35,985)
	137,901,105	105,708,090
<i>Deduct:</i>		
Loss on disposal of motor vehicles and equipment (Schedule A).....	83,835	74,046
Sale of property (Statement II).....	435,597	95,268
Prior year adjustments		
Capitalization of certain assets.....	6,979	(27,495)
Sale of property.....		(152,729)
Recoveries of expenditure.....		416,415
	526,411	405,505
Balance at end of year.....	\$137,374,694	\$105,302,585

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—Continued

SCHEDULE A

STATEMENT OF CAPITAL EXPENDITURE AND SOURCE OF FUNDING
FOR THE YEAR ENDED MARCH 31, 1972

(with cumulative figures to that date)

	Balance April 1 1971	Expenditure—Current Year			Balance March 31 1972
		National Capital Fund	Loans	Operating	
PROPERTY OTHER THAN GREENBELT					
Parkways—Ontario					
Ottawa River Parkway.....	\$ 5,181,284	\$ 26,442	\$	\$	\$ 5,207,726
Eastern Parkway.....	2,307,478	21,907			2,329,385
Queensway.....	1,685,580	5,275			1,690,855
Western Parkway.....	960,042	(289)			959,753
Colonel By Drive.....	651,085	307,990			959,075
Station Boulevard.....	236,121	550			236,671
Airport Parkway.....		788			788
Parkways—Quebec					
Voyageur Parkway.....	1,726,385	97,080			1,823,465
Philemon Wright Parkway.....	1,085,433	125			1,085,558
Northern Entrance.....	741,181	15,429			756,610
Hull South.....	606,563				606,563
Parks—Ontario					
Rideau River Drive.....	2,717,988	650			2,718,638
Parks—Quebec					
Gatineau Park.....	7,360,945	298,463			7,659,408
Hull general.....	926,548	529,425			1,455,973
Pointe-Gatineau area.....	17,172				17,172
Bridges and Approaches					
Bridgehead—Hull.....	1,316,252				1,316,252
Des Chênes—Britannia Bridge.....	1,182,327	18,679			1,201,006
Bridgehead—Ottawa.....	811,465				811,465
Mackenzie King Bridge.....	270,963				270,963
Hull.....	408,288	24,007,770			24,416,058
Railway exchange land.....	19,288,496	(9,335)			19,279,161
LeBreton Flats.....	14,502,780			450	14,503,230
Confederation Square.....	6,196,042			75,902	6,271,944
Downtown Hull development.....	3,606,448			1,212,578	4,819,026
Sussex Drive.....	4,570,207	160,442			4,730,649
Miscellaneous sites.....	2,798,518	58,276			2,856,794
Ottawa-Hull old properties.....	1,863,454	174			1,863,628
Station at Hurdman's.....	701,469				701,469
Historic sites.....	3,157	22			3,179
Industrial sites.....	(460,164)	(401,671)	14,368		(847,467)
Leases and licences of occupation.....	1				1
	83,263,508	25,138,192	1,303,298		109,704,998
(Statement III)					
GREENBELT PROPERTY.....	37,081,374		156,846		37,238,220

CONSTRUCTION

Parkways—Ontario					
Ottawa River Parkway.....	9,274,121	94,902			9,369,023
Airport Parkway.....	922,901	3,881,084			4,803,985
Colonel By Drive.....	2,280,180	66,109			2,346,289
Western Parkway.....	2,193,167	10,778			2,203,945
Queen Elizabeth Drive.....	1,083,753	19,196			1,102,949
Eastern Parkway.....	758,344	23,739			782,083
Rockcliffe Park Driveway.....	587,044				587,044
Island Park Driveway.....	328,280				328,280
Experimental Farm Drive.....	274,538				274,538
Other parkways.....	350,485	26,341			376,826

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT OF CAPITAL EXPENDITURE AND SOURCE OF FUNDING
FOR THE YEAR ENDED MARCH 31, 1972
(with cumulative figures to that date)

	Expenditure—Current Year				Balance March 31 1972
	Balance April 1 1971	National Capital Fund	Loans	Operating	
Parkways—Quebec					
Gatineau Parkway.....	6,079,281	(24,000)			6,055,281
Fairy Lake Parkway.....	644,929				644,929
Voyageur Parkway.....	192,989	56,763			249,752
Other parkways.....	113,856				113,856
Parks—Ontario					
Garden of the Provinces.....	566,484				566,484
Rideau River Park.....	521,002	9,465			530,467
Vincent Massey and Hog's Back Parks.....	406,217				406,217
Rideau Falls Park.....	314,792				314,792
Rockcliffe Park.....	157,100	53,587			210,687
Other parks.....	824,247	53,620			877,867
Parks—Quebec					
Gatineau Park.....	1,702,683	404,983			2,107,666
Leamy Lake Park.....	409,414	13,469			422,883
Moussette Park.....	41,145	378,426			419,571
Fontaine Park.....	275,244				275,244
Jacques Cartier Park.....	196,916	59,358			256,274
Other parks.....	188,148	17,492			205,640
Bridges and Approaches					
Mackenzie King Bridge.....	1,351,548				1,351,548
Champlain Bridge.....	769,864				769,864
Other bridges.....	210,738				210,738
Buildings.....	3,106,993	(127,950)			2,979,043
LeBreton Flats.....	1,402,387				1,402,387
Greenbelt properties.....	1,031,803	183,338			1,215,141
Rented properties.....	579,072	436,624			1,015,696
Historic sites.....	902,929	252,636			1,155,565
Industrial sites.....	710,169	(2,504)			707,665
Toboggan slides.....		57,370			57,370
Skating rink huts.....		146,136			146,136
Bicycle paths.....	66,783	486,502			553,285
Allotment gardens.....		102,257			102,257
	40,819,546	6,679,721			47,499,267
CAPITAL EQUIPMENT					
Machinery and equipment					
Acquisitions.....				227,731	(Statement I)
Loss on disposal.....				(74,231)	(Statement IV)
	1,440,025			153,500	1,593,525
Office equipment					
Acquisitions.....				96,039	(Statement I)
Loss on disposal.....				(9,604)	(Statement IV)
	534,808			86,435	621,243
	1,974,833			239,935	2,214,768
	\$163,139,261	\$ 31,817,913	\$1,460,144	\$239,935	\$196,657,253

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—*Concluded*NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1972

1. Statement presentation

Certain 1971 comparative figures have been restated to conform to the 1972 presentation.

2. Due from Canada in respect of parliamentary appropriation—\$12,222,020

This comprises:

Balance available to National Capital Fund..	\$ 12,000,000
Portion of net operating expenditure to be recovered from a future parliamentary appropriation.....	176,000
1971 Student Summer Employment Program; claimed but not received until after March 31, 1972.....	46,020
	<u>\$ 12,222,020</u>

3. Commissioners' remuneration

Management and general services expense includes \$43,941 (\$46,275 in 1971) paid as remuneration to Commissioners.

4. Loans available from Canada for Greenbelt

Parliament in the fiscal years 1959-60 to 1971-72 inclusive has authorized loans of \$43,300,000 to the Commission for the purpose of acquiring property in the Greenbelt. Of this amount, \$40,300,000 has been borrowed to March 31, 1972 leaving \$3,000,000 which may be borrowed in subsequent years.

5. Commitments

(a) The Commission is committed to undetermined future landscaping costs of certain lands and to transfer the lands, the book value of which will depend on surveys and final agreement, as follows:

- (i) to the City of Ottawa—certain lands for Riverside Drive for a consideration of 50% of their book value, and land for the Queensway right-of-way from the eastern city limits to the Rideau Canal free of charge;
- (ii) to Ontario and Quebec—the approaches to the Macdonald-Cartier Bridge free of charge; and
- (iii) to Quebec—certain lands, with an approximate book value of \$3,200,000, to be used as a right-of-way for future Highway A-50 for a consideration of \$1.

(b) The Commission is committed by agreements to future expenditure as follows:

- (i) under agreement with Quebec—approximately \$65,000,000 as one-half of the cost of a road network within the National Capital Region;
- (ii) Under agreement with Quebec and the Outaouais Regional Community—\$15,000,000, of which \$1,058,000 was expended to March 31, 1972, as one-third of the cost of a regional sewage disposal system;
- (iii) under agreement with Ontario and the Regional Municipality of Ottawa-Carleton—approximately \$12,000,000 as one-third of the cost of an improved regional sewage disposal system; and
- (iv) under agreement with the E. B. Eddy Company—\$5,500,000 as the balance outstanding on the acquisition of certain property in Hull, with \$3,500,000 payable April 1, 1973 and the balance on completion of agreed demolition work by the Company.

(c) The cost of certain land transferred to the railway companies, pursuant to agreements with them, has yet to be ascertained and, therefore, remains included in the capital assets of the Commission.

(d) In addition to the recorded liabilities, the Commission was obligated as at March 31, 1972 for compensation for properties expropriated estimated at \$4,000,000.

AUDITOR GENERAL OF CANADA

Ottawa, June 16, 1972.

THE HONOURABLE RON BASFORD,
MINISTER OF STATE FOR URBAN AFFAIRS,
HOUSE OF COMMONS,
OTTAWA.

I have examined the accounts of the National Capital Commission for the year ended March 31, 1972, the balance sheet as at that date, and the related statements of operating expenditure, the National Capital Fund, loans from Canada for the acquisition of property, proprietary interest, and capital expenditure, for the year ended March 31, 1972. My examination included a general review of accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the year, and
 - (iii) in the case of the related statements give a true and fair view of the financial transactions of the Commission for the year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

A. M. HENDERSON
Auditor General of Canada.

NATIONAL HARBOURS BOARD*(Established by the National Harbours Board Act)***BALANCE SHEET AS AT DECEMBER 31, 1971***(with comparative figures as at December 31, 1970)*

ASSETS	1971		1970		LIABILITIES	1971		1970	
Current:					Current:				
Cash on hand and on deposit with Receiver General.....	\$ 2,075,450		\$ 3,376,018		Accounts payable—general.....	\$ 9,609,640		\$ 7,412,193	
Short term investments, at cost (market value \$31,815,862)....	31,816,583		23,170,349		Accounts payable—construction.....	841,975		4,236,357	
Accounts receivable (less provision of \$300,011 for doubtful accounts).....	9,748,509		8,134,429		Contractors' holdbacks.....	408,138		568,738	
Inventories of operating and maintenance supplies at cost..	1,272,127		1,180,765		Deferred income.....	2,293,188		2,308,440	
Prepaid expense.....	39,757		728,380			\$ 13,152,941		14,525,728	
	\$ 44,952,426		36,589,941		Parliamentary grant to finance the construction of retaining walls Quebec Harbour (Note 5).....	1,188,866		1,835,959	
Contractors' Security and other Deposits (contra)	212,192		222,773		Contractors' Security and other Deposits (contra).	212,192		222,773	
Long-term Agreements of Sale (Note 1).....	10,199,703		9,453,705		Amounts provided by lessees to finance capital projects.....	1,531,000			
Debentures of Saint John Harbour Bridge Authority (Note 2).....	15,695,619		15,735,244		Deposit on transfer of real property in Halifax to Department of National Defence.....			1,242,570	
Reserve Fund Assets (Note 3)					Parliamentary advances, including accumulated interest, to finance the Burrard Inlet Crossing Engineering Studies (contra).....	4,857,335			
Cash on deposit with Receiver General.....	21,986,968		20,973,365		Parliamentary grants to finance projects relating to the Canadian Universal and International Exhibition, Montreal, 1967 (contra).....			10,279,923	
Canada or Canada guaranteed bonds (market value \$36,005,354).....	39,684,825		44,097,329		Proprietary Equity of Canada:				
	61,671,793		65,070,694		Assets transferred to the Board.	86,561,927		75,496,472	
Due from the Province of Quebec under agreement to share Jacques Cartier Bridge deficits.....	744,425		744,425		Loans and advances.....	409,150,041		410,153,427	
Burrard Inlet Crossing Engineering Studies (contra) (Note 4).....	4,857,335				Interest in arrears on loans and advances.....	165,442,449		151,583,817	
Projects on Board property relating to the Canadian Universal and International Exhibition, Montreal, 1967 (contra).....			10,279,923		Reserves for fire and general insurance, workmen's compensation and special maintenance.....	11,555,977		11,576,075	
Capital Assets at cost or estimated cost.....	560,328,536		548,091,653			672,710,394		648,809,791	
Less: Accumulated depreciation	140,344,634		134,504,591		Deduct: Deficit, per Statement of Deficit.....	135,335,333		125,232,977	
	419,983,902		413,587,062			537,375,061		523,576,814	
	\$558,317,395		\$551,683,767			\$558,317,395		\$551,683,767	

The accompanying notes are an integral part of the financial statements.

Submitted on behalf of the Board

F. B. ELLAM*Director of Financial Management***D. E. TAYLOR***Chairman*

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

	1971	1970
INCOME:		
Berthing facilities.....	\$ 6,096,035	\$ 5,438,620
Shore facilities.....	33,974,369	32,059,526
Support services.....	2,885,997	2,442,669
Bridges.....	2,873,651	2,714,609
	<u>45,830,052</u>	<u>42,655,424</u>
EXPENSE:		
Operation and maintenance—		
Berthing facilities.....	\$ 1,592,649	1,684,804
Shore facilities.....	10,972,661	9,935,570
Support services.....	9,687,950	8,082,551
Bridges.....	2,042,758	1,930,121
	<u>24,296,018</u>	<u>21,633,046</u>
Depreciation.....	8,237,716	7,902,718
Grants in lieu of municipal taxes.....	7,418,321	6,571,311
Administration—		
Salaries of Board Members and Executive Officers.....	93,070	106,765
Other salaries.....	3,096,730	2,788,810
Contributions to employee pension plans.....	188,824	166,060
Office Expense.....	932,104	1,010,784
Miscellaneous.....	922,475	656,762
	<u>5,233,203</u>	<u>4,729,181</u>
	<u>45,185,258</u>	<u>40,836,256</u>
Excess of income over expense.....	644,794	1,819,168
Interest expense (net):		
Interest on loans and advances from Canada.....	15,790,605	15,640,361
Less: Interest received on investments.....	4,431,814	5,413,198
	<u>11,358,791</u>	<u>10,227,163</u>
Deficit for the year.....	\$10,713,997	\$ 8,407,995

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1971

Balance as at January 1.....	\$125,232,977
Deficit for the year.....	10,713,997
Loss on disposal of assets.....	588,364
	<u>136,535,338</u>
Extraordinary items (net) (Note 6).....	\$704,017
Recoverable from appropriations of the Department of Transport in respect of the deficit for the year (exclusive of interest on advances and depreciation) for the Jacques Cartier Bridge.....	495,988
	<u>1,200,005</u>
Balance as at December 31.....	\$135,335,333

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Long-term Agreements of Sale

The amount of \$10,199,703 is recoverable with interest at rates from 5½% to 9% and comprises \$9,219,739 receivable, in respect of the sale of two grain elevators and a container crane at Vancouver, and \$979,964 receivable in respect of the sale of real property at Montreal.

2. Debentures of Saint John Harbour Bridge Authority

The debentures bearing interest at rates from 6-11/16% to 8½% were acquired in accordance with the provisions of Vote L 106b, Appropriation Act No. 7, 1967, 1967-68, C.8, which also authorized advances to the Board for such purposes. The amount of \$15,695,619 includes accrued interest of \$519,443.

3. Reserve Fund Assets

As permitted by section 25 of the National Harbours Board Act, R.S., C. 187, the Board, in previous years, allocated certain of its revenues after payment of its expenses of administration, management and control to certain reserve funds. These reserve funds, with their balances at December 31, 1971 are as follows:

Acquisition of Capital Assets.....	\$50,133,492
Fire and General Insurance.....	8,521,307
Workmen's Compensation.....	2,150,000
Special Maintenance.....	866,994
	<u>\$61,671,793</u>

4. Burrard Inlet Crossing Engineering Studies

This amount represents the cost of consulting engineers retained by the Board to determine the exact location for a new crossing and to make designs of both a tunnel and a bridge. Included in the amount is accumulated interest of \$537,883 on advances from Parliament.

5. Parliamentary grants to finance the construction of retaining walls, Quebec Harbour

Absolute grants totalling \$6,229,100, provided under appropriations of the Department of Transport, have been received for the construction of retaining walls along the banks of the St. Charles River. Of this amount, \$5,040,234 had been expended at the year-end.

6. Extraordinary items

Included under this caption are the following items in respect of prior year adjustments:

Reduction of provision for grants in lieu of municipal taxes.....	\$ 665,126
Transfer of interest applicable to advances to finance the Burrard Inlet Crossing Engineering Studies.....	218,972
	<u>884,098</u>
Less: Depreciation on assets transferred in prior years, but not recorded until 1971.....	180,081
	<u>\$ 704,017</u>

7. Contingent Liabilities

Liabilities with respect to compensation for properties under expropriation or purchased at December 31, 1971, are estimated by the Board as amounting to \$330,000.

No provision has been made in the accounts for amounts payable to employees on retirement under the terms of labour agreements, and to other non-bargaining employees in accordance with Board policy, estimated to be in excess of \$3,000,000.

Claims aggregating approximately \$1,900,000 had been received in respect of damage allegedly suffered on Board property. The Board has denied any liability.

NATIONAL HARBOURS BOARD—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, May 30, 1972.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the National Harbours Board for the year ended December 31, 1971.

The attention of the Board has, as in previous years, again been directed to inadequacies and unsatisfactory conditions in the accounting procedures and the system of internal control which in turn affect the correctness of the accounts. Reference is made to paragraphs 113 to 118 in my 1970 Report to the House of Commons concerning the accounts of the Board for the year ended December 31, 1969, and to paragraphs 130 to 138 in my 1971 Report to the House concerning the accounts for the year ended December 31, 1970.

The condition of the accounts and records of the Board during the year 1971 has continued to be unsatisfactory. It is therefore with regret that I have to advise you that I am unable to express an opinion as required by section 77 of the Financial Administration Act on the validity of either the accounts or the financial statements of the Board for the year ended December 31, 1971.

I have discussed this situation at length with the Board who have now taken steps to correct the unsatisfactory condition during the year 1972.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

NORTHERN CANADA POWER COMMISSION

(Established by the Northern Canada Power Commission Act)

BALANCE SHEET AS AT MARCH 31, 1972

(with comparative figures as at March 31, 1971)

ASSETS	1972	1971	LIABILITIES	1972	1971
Current assets:			Current liabilities:		
Cash.....	\$	\$ 723,135	Cheques issued in excess of cash on deposit.....	\$ 2,114,580	\$ 87,000
Accounts receivable—			Due on advances from Canada.....	18,000	938,716
securities sold but not delivered.....	1,390,200	4,538,237	Accounts payable.....	1,571,960	445,079
trade.....	4,267,902	1,712,154	Contractors' holdbacks.....	131,932	
Inventories of maintenance and operating supplies, at cost.....	1,955,389	6,973,526	Total current liabilities.....	3,836,472	1,470,795
Total current assets.....	7,613,491	6,973,526	Consumers' and other security deposits...	127,206	141,651
Bonds held as consumers' security deposits.....	112,700	112,700	Proprietary Equity of Canada:		
Capital assets, at cost:			Advances, including \$50,000 for investigation of projects (Note 1).....	52,731,966	50,589,811
Power plants.....	45,776,623	38,227,919	Equity represented by:		
Transmission and distribution facilities	15,723,357	13,745,209	Central heating, water and sewerage and fire alarm systems financed by parliamentary appropriations.....	10,438,175	9,840,581
Staff dwellings, warehouses and miscellaneous buildings.....	2,485,690	1,966,448	Extension, expansion and improvements of capital assets financed from earnings.....	1,777,497	1,343,429
Communication, transportation and other equipment.....	1,319,889	1,254,503	Capital assets formerly operated by the Governments of the Northwest Territories and the Department of Transport.....	2,888,065	
Projects under construction.....	3,870,764	5,643,836	Reserve for contingencies.....	3,005,880	2,589,840
	69,176,323	60,837,915	Retained earnings.....	237,910	789,743
Less: Accumulated depreciation.....	12,297,518	10,998,872		71,079,493	65,153,404
	56,878,805	49,839,043			
Central heating, water and sewerage and fire alarm systems.....	10,438,175	9,840,581			
Total capital assets.....	67,316,980	59,679,624			
	\$75,043,171	\$66,765,850		\$75,043,171	\$66,765,850

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. WATKISS
Comptroller

Approved:

H. B. ROBINSON
ChairmanJ. F. PARKINSON
Member

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 23, 1972 to the Minister of Indian Affairs and Northern Development.

A. M. HENDERSON
Auditor General of Canada

NORTHERN CANADA POWER COMMISSION—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME:		
Sale of power.....	\$ 9,014,167	\$ 7,815,086
Income arising from construction, maintenance and operation of facilities for Canada and others.....	1,482,102	1,691,213
Sale of heat.....	1,585,480	1,273,181
Water and sewerage services.....	147,622	128,068
Interest.....	93,035	155,736
Miscellaneous.....	93,824	49,413
	12,416,230	11,112,697
EXPENSE:		
Operation and maintenance:		
Salaries and wages.....	2,631,247	2,685,029
Fuel and lubricants.....	2,066,576	1,809,742
Plant, including improvements.....	736,105	795,878
Materials and supplies.....	507,618	566,875
Employees' board and accommodation (net).....	238,941	275,545
Travel and removal.....	211,141	202,549
Motor vehicles expense.....	90,831	91,096
Plant, line and equipment rentals..	60,306	39,699
Telegrams, telephone and postage..	49,273	46,686
Insurance.....	33,460	30,083
Tools and miscellaneous equipment.....	23,854	32,233
Miscellaneous.....	219,777	300,430
	6,869,129	6,875,845
Administration:		
Salaries.....	1,253,750	820,760
Office rent.....	116,473	70,557
General office expense.....	195,434	151,239
	1,565,657	1,042,556
Less: Amounts charged to capital and recoverable projects.....	556,291	364,300
	1,009,366	678,256
Other:		
Interest on advances from Canada	2,833,924	2,415,634
Depreciation.....	1,322,857	1,062,361
	4,156,781	3,477,995
	12,035,276	11,032,096
Net income before extraordinary items..	380,954	80,601
Extraordinary items.....		509,680
Net income (loss).....	\$ 380,954	\$ (429,079)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Balance at beginning of year.....	\$ 789,743	\$1,731,840
Net income (loss).....	380,954	(429,079)
	1,170,697	1,302,761
Transfers to:		
Reserve for contingencies.....	498,719	168,889
Equity represented by extension, expansion and improvements of capital assets financed from earnings.....	434,068	344,129
	932,787	513,018
Balance at end of year.....	\$ 237,910	\$ 789,743

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. The Commission receives funds for capital expenditures by way of interest-bearing advances from Canada. Repayments of principal and interest are made annually and are extended over the economic life of the related asset which may vary from ten to forty years. During 1972-73 the Commission will pay the sum of \$1,222,000 in respect of the principal of such loans.
2. The Commission administers loans, which amounted to \$219,857,763 as at March 31, 1972, made by Canada pursuant to agreements entered into under the Atlantic Provinces Power Development Act.
3. Included in expense for 1971-72 is remuneration of \$109,504 paid to the Commission's five officers. No remuneration was paid to the Commission's three members.

NORTHERN CANADA POWER COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 23, 1972.

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Canada Power Commission for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Commission for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

**NORTHERN TRANSPORTATION COMPANY LIMITED
AND SUBSIDIARY COMPANY**

(Incorporated under the Canada Corporations Act)

CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 1971

(with comparative figures at December 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Current Assets:			Current Liabilities:		
Cash.....	\$ 84,090	\$ 273,041	Accounts payable.....	\$ 788,618	\$ 514,278
Short-term deposits.....	700,000	200,000	Loans from Canada due within one year (Note 2).....	2,722,974	3,879,308
Accounts receivable.....	901,091	818,297	Income tax payable.....	172,653	172,653
Operating and general supplies, at cost..	545,252	582,619		3,684,245	4,566,239
Prepaid expense.....	1,000	9,646			
	2,231,433	1,883,603			
Short-term Deposits held for Insurance Investment Fund.....	700,000	500,000	Loans from Canada (Note 2).....	13,600,000	11,000,000
			Deferred Income Tax.....	640,392	640,392
Capital Assets, at cost:			Capital:		
Land.....	279,488	241,770	Capital Stock:		
Buildings, including equipment.....	10,975,081	8,960,463	Authorized—50,000 shares of no par value.....		
Boats and barges, including equipment	30,892,969	30,825,271	Issued—1,520 shares, fully paid.....	152,000	152,000
Automotive equipment.....	2,386,560	2,350,654	Reserve for insurance.....	700,000	500,000
Other.....	233,162	217,544	Contributed surplus.....	1,003,486	1,003,486
	44,767,260	42,595,702	Retained earnings.....	5,395,008	6,816,828
Less: Accumulated depreciation.....	22,523,562	20,300,360		7,250,494	8,472,314
	22,243,698	22,295,342			
	\$25,175,131	\$24,678,945		\$25,175,131	\$24,678,945

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST

Director

MURRAY WATTS

Director

I have examined the above Consolidated Balance Sheet and the related Consolidated Statement of Income and Expense and have reported thereon under date of March 16, 1972 to the Minister of Transport.

A. M. HENDERSON

Auditor General of Canada

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued
AND SUBSIDIARY COMPANY
**CONSOLIDATED STATEMENT OF INCOME AND
EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
INCOME:		
Freight earnings.....	\$7,754,107	\$8,514,632
EXPENSE:		
Operation and maintenance:		
Salaries and wages.....	2,950,579	3,037,042
Depreciation.....	2,208,308	1,946,660
Repairs and maintenance.....	865,180	1,227,422
Fuels and lubricants.....	555,904	555,113
Messing.....	143,611	194,219
Pallets and shrinkwrap.....	123,328	207,083
Transportation of employees.....	97,785	87,936
Grants in lieu of municipal taxes.....	68,772	54,122
Wharfage, demurrage and railway spur.....	27,444	21,230
Insurance.....	13,687	141,290
Miscellaneous.....	148,496	85,386
	7,203,094	7,557,503
Administration:		
Executive officers' salaries.....	137,771	99,351
Other salaries.....	180,329	152,570
Head Office.....	66,000	72,006
Provision for doubtful accounts.....	59,875	27,859
Advertising and public relations.....	58,146	56,355
Travel.....	33,759	35,152
Business tax.....	32,517	37,059
Telephone and telegraph.....	30,866	25,630
Depreciation.....	15,669	17,871
Stationery and office supplies.....	14,606	18,270
Miscellaneous.....	61,514	49,855
	691,052	591,978
	7,894,146	8,149,481
Net loss (income) from operations....	140,039	(365,151)
Other Income:		
Interest on investments.....	73,890	103,894
Gain on disposal of capital assets.....	4,107	5,836
	77,997	109,730
Other Expense:		
Interest on loans from Canada.....	1,159,778	1,019,333
Net Loss.....	\$1,221,820	\$ 544,452

The accompanying notes are an integral part of the financial statements.

**CONSOLIDATED STATEMENT OF RETAINED
EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1971**

(with comparative figures for the year ended December 31, 1970)

	1971	1970
Balance at January 1.....	\$6,816,828	\$7,361,280
Transfer to reserve for insurance.....	200,000	
Net loss for year.....	1,221,820	544,452
Balance at December 31.....	\$5,395,008	\$6,816,828

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS**1. Subsidiary Company**

The Company has one wholly-owned and inoperative subsidiary company, Yellowknife Transportation Company Limited, whose assets were taken over and liabilities assumed by Northern Transportation Company Limited in an earlier period.

2. Loans from Canada

The Company has borrowed \$21,100,000, subject to terms and conditions prescribed by the Governor in Council. Outstanding principal and interest at December 31, 1971 amounted to \$16,322,974, of which \$2,722,974 is due to be repaid within one year and the balance of \$13,600,000 is repayable by October 15, 1976.

3. Supplementary information

The Company has nine directors and five officers; three officers are also directors. Remuneration of directors as directors was \$1,800 and remuneration of officers as officers, \$73,000.

NORTHERN TRANSPORTATION COMPANY LIMITED—Concluded
AND SUBSIDIARY COMPANY

AUDITOR GENERAL OF CANADA

Ottawa, March 16, 1972.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Transportation Company Limited and its subsidiary company for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of Section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company and its subsidiary;
- (b) the financial statements of the Company and its subsidiary
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the affairs of the Company and its subsidiary as at the end of the financial year; and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company and its subsidiary for the financial year; and
- (c) the transactions of the Company and its subsidiary that have come under my notice have been within the powers of the Company and its subsidiary under the Financial Administration Act and any other Act applicable to the Company and its subsidiary.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

**POLYMER CORPORATION LIMITED
AND SUBSIDIARY COMPANIES**
CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1971

(with comparative figures as at December 31, 1970)

Expressed in thousands of dollars

ASSETS	1971	1970	LIABILITIES AND SHAREHOLDERS' EQUITY	1971	1970
Current:			Current:		
Cash.....	\$ 2,122	\$ 1,410	Short-term loans.....	\$ 21,176	\$ 28,991
Short-term investments, at cost which approximates market.....	13,254	25,523	Bills payable.....		3,244
Accounts receivable, less allowance for doubtful accounts.....	52,190	49,098	Accounts payable and accrued liabilities..	27,019	20,202
Inventories, at lower of cost or net realizable value			Income and other taxes.....	1,550	1,899
Finished products.....	26,050	25,866	Long-term debt due within one year.....	8,057	6,270
Prime materials and intermediate products.....	8,621	8,492	Total Current Liabilities.....	57,802	60,606
Operating and maintenance supplies....	8,151	7,225	Long-term Debt (Note 3).....	39,358	37,628
	42,822	41,583	Deferred Acquisition Obligation (Note 4)....	1,381	1,106
Total Current Assets.....	110,388	117,614	Deferred Income Taxes.....	4,157	6,114
Investments (Note 2).....	11,899	11,168	Equity of Minority Shareholders in Subsidiary Companies.....	350	452
Fixed:			Total Liabilities.....	103,048	105,906
Land, buildings and equipment, at cost....	254,646	239,926	Shareholders' Equity:		
Less: accumulated depreciation.....	162,274	149,383	Capital Stock:		
	92,372	90,543	Authorized—3,000,000 common shares of no par value		
Deferred Charges.....	3,749	3,460	Issued—2,000,000 common shares fully paid.....	30,000	30,000
Patents and Technology, at cost less amortization.....	2,441	929	Retained Earnings.....	87,801	87,808
	\$ 220,849	\$ 223,714	Total Shareholders' Equity.....	117,801	117,808
				\$ 220,849	\$ 223,714

The accompanying notes are an integral part of the financial statements.

On behalf of the Board

 E. R. ROWZEE
Director

 IAN CRUSH
Director

We have examined the above Consolidated Balance Sheet and the related Consolidated Statements of Income and Expense, Retained Earnings and Source and Application of Funds and have reported thereon under date of February 11, 1972 to the Minister of Supply and Services.

 A. M. HENDERSON
Auditor General of Canada

 PEAT, MARWICK, MITCHELL & CO
Chartered Accountants

POLYMER CORPORATION LIMITED—Continued
AND SUBSIDIARY COMPANIES
CONSOLIDATED STATEMENT OF INCOME AND
EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1971
 (with comparative figures for the year ended December 31, 1970)

Expressed in thousands of dollars

	1971	1970
INCOME:		
Net sales of products and services.....	\$ 170,247	\$ 150,571
Other.....	4,425	6,108
	174,672	156,679
EXPENSE:		
Cost of sales.....	147,967	125,052
Selling, administration and research.....	20,888	17,905
Interest on long-term debt.....	3,025	3,020
Interest on short-term debt.....	2,055	1,571
	173,935	147,548
Net income before following items.....	737	9,131
Current income tax.....	1,181	1,749
Deferred income tax.....	(1,619)	(1,168)
Minority interest in subsidiary companies	(97)	(9)
Net income before extraordinary items....	1,272	8,559
Extraordinary items (Note 7).....	779	1,499
Net Income.....	\$ 493	\$ 7,060

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

Expressed in thousands of dollars

	1971	1970
Balance at beginning of year.....	\$ 87,808	\$ 83,748
Net income for the year.....	493	7,060
	88,301	90,808
Dividends.....	500	3,000
Balance at end of year.....	\$ 87,801	\$ 87,808

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF SOURCE AND
APPLICATION OF FUNDS FOR THE YEAR
ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

Expressed in thousands of dollars

	1971	1970
Source of Funds		
Net Income.....	\$ 493	\$ 7,060
Depreciation and other items not requiring a current outlay of funds.....	15,588	14,227
	16,081	21,287
Long-term debt.....	9,646	5,850
Deferred acquisition obligation (Note 4).....		1,106
Realized from sale of capital assets.....	338	116
	26,065	28,359
Application of Funds		
Investments.....	2,010	4,624
Fixed assets.....	15,860	24,269
Other assets.....	2,413	1,417
Deferred income tax.....	1,789	1,717
Reduction of long-term debt.....	7,915	6,560
Dividends declared.....	500	3,600
	30,487	41,587
Decrease in Working Capital.....	\$ 4,422	\$ 13,228

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1971
1. Basis of Consolidation and Exchange Translation:

The consolidated financial statements reflect the financial position and the results of operations of Polymer Corporation Limited and all of its subsidiary companies, except as referred to in note 2. All intercompany balances and transactions have been eliminated in consolidation. The 1970 figures have been reclassified in certain instances to give effect to the accounting presentation used in 1971. Translation of foreign currencies into Canadian dollars has been effected as follows: current assets and current liabilities substantially at rates of exchange in effect on December 31; all other assets and liabilities at the rates prevailing when the assets were acquired or the liabilities incurred; and income and expense at rates in effect during the year except depreciation, which was translated at the rate prevailing when the expenditures on the related fixed assets were made.

2. Investments:

	Thousands of Dollars	
	1971	1970
9- $\frac{3}{4}$ % Revenue Bonds due July 1, 1985, at cost.....	\$ 2,010	\$
In other companies, at cost less amounts written off (Note 7), approximating underlying equity.....	8,820	9,885
In partly owned subsidiary company not consolidated, at equity.....	1,069	1,283
	\$ 11,899	\$ 11,168

POLYMER CORPORATION LIMITED—Continued
AND SUBSIDIARY COMPANIES

The consolidated statement of income and expense includes total income from investments in other companies of \$529,000 and a loss of \$214,000 being the Corporation's share of the loss sustained by the partly owned subsidiary which will be fully consolidated in 1972 after completion of payment for a majority shareholder interest.

3. Long-term Debt:

Loans repayable:	Thousands of Dollars
In French francs during the years 1972 to 1980 (Fr. 44,125,000) bearing interest at rates varying from 6.5% to 9.25%.....	\$ 8,914
In Belgian francs during the years 1972 to 1977 (Fr. 430,500,000) bearing interest at rates varying from 2.5% to 6.50% and secured by a mortgage on certain land and buildings.....	9,433
In Swiss francs during the years 1975 and 1976 (Fr. 25,000,000) bearing interest at the rate of 6.875% until the latter part of 1973 and variable thereafter with a minimum of 6.75%.....	6,244
In United States Dollars:	
In equal annual instalments during the years 1972 and 1973 (U.S. \$2,000,000) bearing interest at 4.5%.....	2,080
In monthly instalments through 1989 (U.S. \$3,643,000) bearing interest at rates varying from 5.25% to 8.25%, (U.S. \$610,000) bearing interest at 10.75%, and to the extent of U.S. \$2,016,000 secured by mortgages on certain fixed assets.....	4,329
7.5% Debentures:	
In Canadian Dollars:	
Serial Debentures Series A repayable in equal annual instalments during the years 1972 to 1974.....	3,000
Sinking Fund Debentures Series A maturing November 1, 1987—pursuant to sinking fund requirements, annual payments of \$650,000 are required during the years 1975 to 1986, with a final payment of \$5,200,000 in 1987.....	13,000
Other.....	415
	47,415
Less portion of long-term debt due within one year included in current liabilities.....	8,057
	<u>\$ 39,358</u>

4. Deferred Acquisition Obligation:

Effective August 31, 1970, the Corporation acquired all of the outstanding common stock of a foreign corporation at a price to be determined with reference to the earnings experience of such corporation during the five years ended August 31, 1975. The ultimate purchase price as determined, which is subject to certain minimum and maximum levels, is payable, with interest at U.S. prime bank rates from September 1, 1975, over a five-year period commencing January 1, 1976. The deferred acquisition obligation represents the future minimum obligation at its current discounted value and the discount is being amortized against income over the period ending January 1, 1976.

5. Commitments:

During 1970, a subsidiary company entered in a 15-year lease, guaranteed by the Corporation, of a plant which commenced operation during the fourth quarter of 1971. The company has an option to renew the lease for a further 15-year period, or it may purchase the plant and property during the leasing period for a price equal to the then outstanding lessor's debt incurred in connection with construction. The net lease agreement requires payment of approximately \$1,267,000 during 1972, increasing to approximately \$1,800,000 annually thereafter through 1985.

At December 31, 1971, the Corporation and its subsidiaries were committed to spend approximately \$13,000,000 on acquisition of capital assets.

6. Pension Plans:

The unfunded past service liability of the pension plans relating to employees of the Corporation and its subsidiaries, as currently amended, is being funded over the remaining period of eighteen years with annual charges against operations of approximately \$380,000.

7. Extraordinary Items:

	Thousands of Dollars	
	1971	1970
Write-down of investments and other assets.....	\$ 1,275	\$ 277
Currency revaluations—(profit) or loss....	(496)	2,117
Adjustment of prior years' income tax provisions.....		(895)
	<u>\$ 779</u>	<u>\$ 1,499</u>

8. Supplementary Information:

The accounts for 1971 include the following amounts: depreciation \$13,559,000 (\$13,144,000 in 1970); amortization of deferred charges and patents and technology \$756,000 (\$1,107,000 in 1970); remuneration of 13 directors of the Corporation as directors \$19,000 and remuneration of 13 officers of the Corporation as officers \$532,000. Two officers of the Corporation are also directors.

**POLYMER CORPORATION LIMITED—Concluded
AND SUBSIDIARY COMPANIES****AUDITORS' REPORT**

February 11, 1972

THE HONOURABLE JAMES RICHARDSON
MINISTER OF SUPPLY AND SERVICES
OTTAWA, CANADA

Sir:

We have examined the consolidated balance sheet of Polymer Corporation Limited and its subsidiaries as at December 31, 1971 and the consolidated statements of income and expense, retained earnings and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, we report that, in our opinion:

- (a) proper books of account have been kept by the Corporation and its subsidiaries.
- (b) the consolidated financial statements of the Corporation and its subsidiaries:
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) give a true and fair view of the state of their affairs as at December 31, 1971, and
 - (iii) give a true and fair view of the income and expense for the year ended December 31, 1971, and
 - (iv) present fairly the source and application of their funds for the year ended December 31, 1971, and
- (c) the transactions of the Corporation and its subsidiaries that have come under our notice have been within the powers of the Corporation and its subsidiaries under the Financial Administration Act and any other Act applicable to the Corporation and its subsidiaries.

PEAT, MARWICK, MITCHELL & CO
Chartered Accountants

A. M. HENDERSON
Auditor General of Canada

ROYAL CANADIAN MINT

(Incorporated by the Royal Canadian Mint Act)

BALANCE SHEET AS AT DECEMBER 31, 1971

(with comparative figures as at December 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Current—			Current—		
Cash on hand and on deposit with Receiver General for Canada.....	\$ 538,029	\$ 128,102	Accounts payable and accrued liabilities..	\$1,066,411	\$ 274,996
Accounts receivable.....	277,162	196,676	Interest accrued on loan.....		55,315
			Advance payments for numismatic coin....	183,646	10,750
			Due to Receiver General for Canada.....	1,299,968	
Inventories, at cost (Note 1):			Total current liabilities.....	2,550,025	341,061
Metals.....	\$ 503,273	241,641			
Work in progress.....	1,310,172	2,483,385	Equity of Canada—		
Operating and maintenance supplies.....	386,822	378,836	Loans under section 18 of the Act, for working capital.....		3,000,000
	2,200,267	3,103,862			
Sales tax recoverable.....		209,060	Reserve for losses:		
Prepaid expense.....	6,895	23,633	Balance at January 1.....	\$ 664,906	586,919
			Excess of income over expense per Statement of Income and Expense	1,635,062	77,987
Total current assets.....	3,022,353	3,661,333		2,299,968	664,906
Capital Assets, at cost—			Less: Excess over statutory limitation—payable to the Receiver General for Canada....	1,299,968	
Buildings (Note 2).....	273,018	194,767			
Equipment.....	344,817	183,973	Balance at December 31	1,000,000	664,906
	617,835	378,740			
Less: Accumulated depreciation.....	90,163	34,106			
	527,672	344,634			
	\$3,550,025	\$4,005,967		\$3,550,025	\$4,005,967

The accompanying notes are an integral part of the financial statements.

Certified Correct:

G. J. GROLEAU

Chief of the Financial Division

Approved:

G. W. HUNTER

Master of the Mint

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 15, 1972 to the Minister of Supply and Services.

A. M. HENDERSON

Auditor General of Canada

ROYAL CANADIAN MINT—Concluded

STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED DECEMBER 31, 1971AUDITOR GENERAL OF CANADA
Ottawa, March 15, 1972.

(with comparative figures for the year ended December 31, 1970)

	1971	1970
Income—		
Sales:		
Coin.....	\$ 7,469,699	\$4,774,752
Numismatic coin.....	4,099,882	2,004,103
Foreign coin.....	41,455	
Foreign coin blanks.....	1,976,991	1,368,613
Miscellaneous.....	23,128	19,337
	13,611,155	8,166,805
Refining charges.....	451,619	471,212
	14,062,774	8,638,017
Expense—		
Cost of materials used.....	7,845,407	4,354,920
Salaries and wages.....	2,656,656	2,418,909
Employee benefits.....	210,285	200,933
Utilities and supplies.....	472,324	431,833
Building and equipment rental.....	522,925	519,348
Transportation and communications.....	350,159	202,834
Security.....	208,553	185,651
Depreciation.....	56,057	27,585
Interest on loan.....	51,411	178,849
Repairs and maintenance.....	26,057	16,016
Information.....	12,070	13,722
Other.....	15,808	9,430
	12,427,712	8,560,030
Excess of Income over Expense.....	\$ 1,635,062	\$ 77,987

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 1971

1. Inventories do not include those held in safekeeping at December 31, 1971 on behalf of the Department of Finance comprising: gold bullion, \$5,879,000, silver bullion, \$2,094,000, and coin, \$3,612,000 (face value), and gold bullion, \$1,896,000 owned by others.
2. The amount of \$273,018 shown for buildings includes \$182,234 for consultants' fees in respect of preliminary plans for the construction of a new Mint. Capital expenditure approved for the year ended December 31, 1972 in the amount of \$6,383,000 includes, \$5,686,000 for the purchase of land, construction and other costs associated with the new Mint.
3. The cost of cheque issue and payroll services provided without charge by the Department of Supply and Services is not reflected in the accounts.
4. Under a contract for the supply of coin blanks, a foreign government has deposited the entire contract amount with the Department of Finance to be paid to the Corporation from time to time as deliveries are made. At December 31, 1971 the balance remaining on deposit against future deliveries was \$775,161 which amount is not reflected in the accounts of the Corporation.

THE HONOURABLE JAMES RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Royal Canadian Mint for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account;
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year; and
 - (iii) in the case of the statement of income and expense give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ST. CLAIR RIVER BROADCASTING LIMITED*(Incorporated under the Ontario Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1972***(with comparative figures as at March 31, 1971)*

ASSETS	1972	1971	LIABILITIES	1972	1971
Cash.....	\$ 1,843	\$ 3,514	Accounts payable.....	\$ 2,500	\$
Short-term bank deposits.....	230,000	220,000	Accrued interest on Baton Broadcasting Limited notes payable to vendors of CKLW-TV.....	392,606	155,901
Investment in CKLW-TV partnership, at cost (Note 1) \$1,574,453			Shareholders' Equity:		
Less: Share of accumulated loss on partnership operations.....	1,218,208		Capital:		
Organization expense.....	356,245	676,039	Authorized:		
	2,988	2,988	3600—6% non voting, non-cumulative, non-participating, redeemable preference shares, having a par value of \$10.00 per share....	\$ 36,000	
			4000—common shares of no par value having a maximum issued price of.....	8,000,000	
				\$8,036,000	
			Issued and fully paid		
			805 common shares of no par value..	1,600,005	1,600,005
			Deficit—per statement.....	(1,404,035)	(853,365)
	\$ 591,076	\$ 902,541		\$ 591,076	\$ 902,541

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

V. F. DAVIES

Director

J. P. GILMORE

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 30, 1972 to the Canadian Broadcasting Corporation and the Secretary of State.

A. M. HENDERSON

Auditor General of Canada

ST. CLAIR RIVER BROADCASTING LIMITED—Concluded**STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1972**

(with comparative figures for the year ended March 31, 1971)

	1972	1971
INCOME:		
Interest on short-term bank deposits.....	\$ 9,251	\$ 9,052
Interest on investment in CKLW-TV.....	114,585	82,231
	\$123,836	91,283
EXPENSE:		
Administrative expense.....	3,422	4,918
Share of loss on CKLW-TV partnership operations.....	461,693	783,829
Interest on partner's notes (Note 1).....	236,705	155,901
	701,820	944,648
Excess of expense over income.....	\$577,984	\$853,365

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1972

(with comparative figures for the year ended March 31, 1971)

	1972	1971
Balance as at April 1.....	\$ 853,365	\$
Adjustment of prior year's valuation of investment in CKLW-TV (Note 2).....	27,314	
Adjusted deficit as at April 1.....	826,051	
Excess of expense over income for the year.....	577,984	853,365
Balance as at March 31.....	\$1,404,035	\$ 853,365

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS**1. Investment in CKLW-TV Partnership**

The investment, shown at cost, represents the Company's 25% share in the partnership with Baton Broadcasting Limited (now CFTO-TV Limited), Windsor, Ontario, which operates Station CKLW-TV. Under the partnership agreement St. Clair River Broadcasting Limited has an option of acquiring up to 49% of the partnership interest at any time prior to May 31, 1975 and an obligation to purchase its partner's share on that date at his cost plus interest.

The partnership purchased Station CKLW-TV for U.S. \$5,000,000, each partner contributing in cash one quarter of the purchase price or U.S. \$1,250,000. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited amounting to U.S. \$2,500,000 maturing on May 31, 1975 and bearing interest at 9% per annum. Under the partnership agreement St. Clair River Broadcasting Limited is to pay the interest on the notes.

The operations of Station CKLW-TV for the year ended March 31, 1972 resulted in a loss of \$1,846,772 which included \$958,220 for film rights written off because the films would not be shown the required number of times to fully amortize their cost and an offsetting amount of \$446,379 resulting from an upward valuation adjustment of unamortized film rights due to a change in film amortization rates. The loss for the year comprises \$1,088,880 for the five months period to August

31, 1971, based on audited financial statements for the year ended August 31, 1971, and \$757,892 for the seven months period ending March 31, 1972, based on interim financial statements for that period. This loss was offset by an amount of \$109,256 representing a retroactive depreciation adjustment to the date of commencement of operations of the partnership. At March 31, 1972 the cumulative deficit of Station CKLW-TV was \$4,872,833, of which the Company's share was \$1,218,208.

By March 31, 1972 the Company had invested \$1,574,453 in the partnership including \$196,816 for its share of interest earned on the cash contributed by the partners, which was credited to the partners under the terms of the agreement, thus reducing the Company's investment in the partnership as shown in the balance sheet to \$356,245.

2. Change in application of accounting principle

During the current year, the method of providing for depreciation on the capital assets of CKLW-TV was changed from the diminishing balance method to the straight line method based on the estimated remaining useful life of the assets. The change was retroactive to the date of commencement of operations and accordingly the partners' capital balances at the beginning of the year have been adjusted to reflect the reduction in the prior period provision for depreciation of \$109,256.

3. There was no remuneration paid to the five directors and the four officers, two of whom are also directors.

AUDITOR GENERAL OF CANADA

Ottawa, June 30, 1972.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the accounts and financial statements of St. Clair River Broadcasting Limited, a wholly-owned subsidiary company of the Canadian Broadcasting Corporation, for the year ended March 31, 1972. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year; and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE ST. LAWRENCE SEAWAY AUTHORITY

(Established by the St. Lawrence Seaway Authority Act)

BALANCE SHEET AS AT DECEMBER 31, 1971

(with comparative figures as at December 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Current Assets:			Current Liabilities:		
Cash and short-term deposits.....	\$ 3,956,506	\$ 1,325,717	Accounts payable and accrued liabilities.....	\$ 11,246,025	\$ 7,290,628
Due from The Seaway International Bridge Corporation, Ltd.....	10,636	4,110	Due to Canada		
Accounts receivable (less allowance for doubtful accounts).....	2,303,057	1,867,644	Non-Toll Canals (Exhibit I).....	142,627	183,337
Inventories of materials, minor equipment and shop work in progress, at cost.....	962,414	913,230	Welland Section Operating Deficit	159,783	(190,790)
Total Current Assets.....	7,232,613	4,110,701	Due to Saint Lawrence Seaway Development Corporation re tolls....	141,656	130,624
			Contractors' holdbacks.....	2,326,016	1,881,941
			Total Current Liabilities.....	14,016,107	9,295,740
Bonds and Cash held as contractors' security deposits and toll guarantees (contra).....	170,477	679,673	Contractors' security deposits and toll guarantees (contra).....	170,477	679,673
Long-term agreements of sales of land..	141,166	179,947	Accumulated provision for replacement of machinery and equipment..	11,116,806	10,161,599
Replacement fund (comprising Canada bonds at cost, \$10,917,206, market value \$11,185,992; and uninvested balance, \$199,600).....	11,116,806	10,161,599	Unfunded free balance.....	77,202	52,264
Mortgage receivable—5½%.....	839,768	991,251		11,194,008	10,213,863
Investment in The Seaway International Bridge Corporation, Ltd.....	8,000	8,000			
Capital assets, at cost or transfer value (Schedule B).....	712,815,966	656,895,018	Proprietary equity of Canada:		
			Capital assets entrusted to the Authority by the Governor in Council under section 14 of the Act (Welland Canal).....	130,254,618	130,254,618
			Contribution by Canada for acquisition of capital assets.....	86,021	
			Loans under section 28 of the Act		
			Interest-bearing.....	484,250,000	437,550,000
			Interest-free.....	72,500,000	72,500,000
			Interest on loans—payment deferred	99,578,516	84,244,789
				786,669,155	724,545,407
			Deduct: Deficit—Per Statement of Deficit.....	79,724,951	71,708,494
			Net Equity.....	706,944,204	652,836,913
				\$732,324,796	\$673,026,189
	\$732,324,796	\$673,026,189			

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. M. MARTIN

Director of Finance and Accounting

Approved:

P. CAMU

President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 24, 1972, to the Minister of Transport.

A. M. HENDERSON

Auditor General of Canada

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued**NOTES TO FINANCIAL STATEMENTS**

1. Outstanding commitments with respect to major projects as at December 31, 1971, amounted to approximately \$46,360,800.
2. The liability of the Authority with respect to compensation for properties under expropriation or purchased at December 31, 1971, is estimated by the Authority as amounting to \$554,000.
3. The terms of the Authority's financing arrangements were amended by Order in Council P.C. 1968-163 of January 25, 1968, which provides that loans received under section 28 of the St. Lawrence Seaway Authority Act in respect of the Montreal-Lake Ontario Section of the Seaway, together with interest, are to be repaid in such amounts each year as the cumulative net profit of the Montreal-Lake Ontario Section, before amortization of loan principal, will permit. Any unpaid interest in respect of any year bears interest until paid, and the principal, and interest are to be fully paid on or before December 31, 2009. Outstanding loans in respect of the Montreal-Lake Ontario Section of the Seaway amounted to \$337,900,000 at December 31, 1971, with unpaid interest of \$81,146,993.
4. Loans to finance cost of construction on the Welland Canal effected prior to September 23, 1966, which aggregate \$72,500,000, have been made on an interest free basis as approved by the Governor in Council in accordance with Order in Council P.C. 1966-1828 of September 22, 1966. Loans effected since that date and totalling \$146,350,000 at December 31, 1971, bear interest which shall accrue but not be payable until construction on each Welland Canal construction project is determined to be completed. Accrued interest since that date amounted to \$18,431,523 up to December 31, 1971.
5. No provision has been made in the accounts for depreciation of buildings, lock gates, and lock and bridge structures in either the Montreal-Lake Ontario or Welland Sections of the Seaway. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme and that the intended amortization of the principal of the amounts borrowed together with interest should make it unnecessary to include depreciation as an element of operating and maintenance cost. However, no actual amortization of the capital indebtedness referred to in Notes 3 and 4 has been made since the inception of the Seaway in 1959 up to December 31, 1971.
6. The Accumulated Provision for Replacement of Machinery and Equipment amounting to \$11,116,806 at December 31, 1971, represents the accumulated provision, at estimated replacement values, for replacement of assets in the Montreal-Lake Ontario Section of the Seaway which the Authority considers will require replacement. No similar provision has been made for the Welland Section.
7. Tolls on the Welland Section of the Seaway were suspended in 1962 but beginning with the 1967 navigation season a lockage fee of \$20 per lock was instituted, increasing by \$20 each year to reach \$100 per lock this year. Department of Transport Vote 95, provides for reimbursement to the Authority of the Welland Section deficit of \$8,951,353 for the year ended December 31, 1971.
8. An interim settlement in connection with the expropriation of Indian lands in Caughnawaga was made in the previous year. A further claim for loss of access to river, pollution, loss of use of beaches, etc. has been filed by the Caughnawaga Indian Band for an amount of \$3,266,700 with legal interest of 5% per annum from September 1, 1955.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

	Montreal-Lake Ontario Section		Welland Section		Totals	
	1971	1970	1971	1970	1971	1970
INCOME—						
Tolls assessed and lockage fees.....	\$ 20,041,099	\$ 18,598,864	\$ 4,346,804	\$ 3,544,589	\$ 24,387,903	\$ 22,143,453
Rentals.....	100,915	102,874	628,473	566,331	729,388	669,205
Wharfage.....	9,820	9,316	342,921	438,325	352,741	447,641
Interest.....	744,524	765,918	6,247	15,319	750,771	781,237
Gain on investment.....	810,513				810,513	
The Seaway International Bridge Corporation, Ltd.—net income.....	150,636	204,110			150,636	204,110
S.L.S. "Hercules"—heavy lift charges.....	180,150	150,800			180,150	150,800
Miscellaneous.....	150,725	125,113	278,708	178,474	429,433	303,587
	22,188,382	19,956,995	5,603,153	4,743,038	27,791,535	24,700,033
EXPENSE—						
Operation and maintenance:						
Salaries and wages (excluding \$32,728 charged to construction costs).....	3,742,018	3,077,215	5,198,584	4,690,434	8,940,602	7,767,649
Employee benefits.....	437,689	374,854	575,373	565,819	1,013,062	940,673
Major maintenance materials and services..	533,307	206,409	820,560	1,015,990	1,353,867	1,222,399
Special maintenance programme.....	74,092		81,266		155,358	
Grants in lieu of municipal taxes.....	107,892	59,819	693,081	659,225	800,973	719,044
Bridge operating services by railway companies.....	134,956	104,446	121,884	123,912	256,840	228,358
Rental of traffic control equipment.....			261,200	245,818	261,200	245,818
Security guards.....	243,667	142,834			243,667	142,834
Other materials and services.....	1,184,572	778,697	1,347,898	1,152,806	2,532,470	1,931,503
	6,458,193	4,744,274	9,099,846	8,454,004	15,558,039	13,198,278
Regional administration:						
Salaries and wages.....	766,216	668,695	758,913	704,642	1,525,129	1,373,337
Employee benefits.....	78,898	74,334	89,270	83,400	168,168	157,734
Office expenses.....	57,661	45,079	66,475	59,263	124,136	104,342
Travel and removal.....	20,077	16,254	17,549	20,630	37,626	36,884
Miscellaneous.....	82,434	80,858	216,226	113,640	298,660	194,498
	1,005,286	885,220	1,148,433	981,575	2,153,719	1,866,795
Less: portion applicable to						
Non-toll canals.....	74,675	136,784	83,974	68,393	158,649	205,177
Construction costs.....			36,000	160,000	36,000	160,000
	74,675	136,784	119,974	228,393	194,649	365,177
	930,611	748,436	1,028,459	753,182	1,959,070	1,501,618
Headquarters administration (Schedule A)....	1,099,433	1,071,312	1,399,614	1,480,383	2,499,047	2,551,695
Engineering expense (Schedule A).....	683,146	674,660	586,335	642,735	1,269,481	1,317,395
Construction Branch expense (Schedule A)....	224,408	241,995	429,115	553,524	653,523	795,519
	2,006,987	1,987,967	2,415,064	2,676,642	4,422,051	4,664,609
	9,395,791	7,480,677	12,543,369	11,883,828	21,939,160	19,364,505
Net operating income (loss) before providing for interest and for replacement of machinery and equipment.....						
	12,792,591	12,476,318	(6,940,216)	(7,140,790)	5,852,375	5,335,528
Interest on loans from Canada (excluding \$7,848,219 charged to construction costs but including \$1,023,124 in respect of costs related to future improvements).....						
	19,769,491	18,800,223	2,011,137	1,024,326	21,780,628	19,824,549
Interest on claims of the Caughnawaga Indian Band.....						
		3,057				3,057
Provision for replacement of machinery and equipment.....						
	1,113,649	1,042,417			1,113,649	1,042,417
	20,883,140	19,845,697	2,011,137	1,024,326	22,894,277	20,870,023
Net loss for the year.....	\$ 8,090,549	\$ 7,369,379	\$ 8,951,353	\$ 8,165,116	\$ 17,041,902	\$ 15,534,495

The accompanying notes are an integral part of the financial statements.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF DEFICIT FOR THE YEAR ENDED
DECEMBER 31, 1971

	Montreal- Lake Ontario Section	Welland Section	Total
Balance as at December 31, 1970.....	\$71,708,494	\$	\$71,708,494
Add: Loss for the year, per Statement of Income and Expense.....	8,090,549	8,951,353	17,041,902
	79,799,043	8,951,353	88,750,396
Deduct: Welland Canal operating deficit recovered from Department of Transport Vote 95 of 1971-72.....		8,870,087	8,870,087
Special maintenance pro- gramme expenditures recovered from De- partment of Transport Vote 97a of 1971-72....	74,092	81,266	155,358
	74,092	8,951,353	9,025,445
	\$79,724,951	\$	\$79,724,951

SCHEDULE "A"

STATEMENT OF HEADQUARTERS ADMINISTRATION,
ENGINEERING AND CONSTRUCTION
BRANCH EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

	1971	1970
HEADQUARTERS ADMINISTRATION		
Salaries of members and executive officers..	\$ 196,352	\$ 190,250
Other salaries.....	1,961,391	1,742,139
Employee benefits.....	239,013	235,192
Office expense.....	109,995	94,905
Rental of office machines.....	109,959	108,719
Travel and removal.....	103,487	81,836
Communications.....	81,235	67,588
Office accommodation.....	70,774	70,953
Grants in lieu of municipal taxes.....	45,376	46,516
Publications.....	23,613	26,035
Economic survey.....		162,097
Miscellaneous.....	60,028	191,194
	3,001,223	3,017,424
Less portion allocated to		
Non-toll canals.....	99,153	126,451
Construction costs.....	403,023	339,278
	502,176	465,729
Total per Statement of Income and Expense.....	\$2,499,047	\$2,551,695
ENGINEERING		
Salaries and wages.....	\$1,627,270	\$1,626,127
Employee benefits.....	195,303	205,574
Office expense.....	82,191	78,755
Office accommodation.....	72,707	107,474
Travel and removal.....	67,484	67,566
Miscellaneous.....	19,261	35,996
	2,064,216	2,121,492
Less portion allocated to		
Non-toll canals.....	168,658	76,489
Construction costs.....	626,077	727,608
	794,735	804,097
Total per Statement of Income and Expense.....	\$1,269,481	\$1,317,395
CONSTRUCTION BRANCH		
Salaries and wages.....	\$2,034,012	\$1,869,030
Employee benefits.....	216,181	222,008
Equipment costs.....	110,929	
Travel and removal.....	56,195	39,535
Testing and drilling services.....	44,503	56,988
Office expense.....	31,356	29,057
Public notices.....	14,675	14,592
Office accommodation.....	9,770	9,888
Miscellaneous.....	54,483	84,460
	2,572,104	2,325,558
Less portion allocated to		
Non-toll canals.....	30,797	
Construction costs.....	1,887,784	1,530,039
	1,918,581	1,530,039
Total per Statement of Income and Expense.....	\$ 653,523	\$ 795,519

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

CAPITAL ASSETS AS AT DECEMBER 31, 1971

(with comparative figures as at December 31, 1970)

SCHEDULE "B"

	Montreal-Lake Ontario Section at Cost	North Channel Bridge at Cost	Welland Section		Totals	
			Acquired at Cost	Entrusted at Transfer Value	1971	1970
Land.....	\$ 9,929,783	\$ 481,885	\$ 19,392,700	\$ 1,915,528	\$ 31,719,896	\$ 29,484,042
Buildings.....	3,591,991	1,005,004	2,068,811	3,512,105	10,177,911	9,264,223
Channels and canals.....	118,889,064		42,731,882	36,435,591	198,056,537	196,626,523
Locks.....	118,394,133		28,828,400	78,923,468	226,146,001	223,536,104
Bridges.....	25,738,502	7,067,953	1,559,231	7,878,545	42,244,231	41,859,326
Gatelifters.....	2,728,830			766,293	3,495,123	3,484,655
Movable equipment—including shore, floating, shop and other equipment.....	1,618,540		1,153,804	405,360	3,177,704	3,064,738
Works under construction.....	476,326		142,127,511		142,603,837	94,415,807
	281,367,169	8,554,842	237,862,339	129,836,890	657,621,240	601,735,418
Remedial works—expenditures on properties owned by others.....	46,822,435		8,372,291		55,194,726	55,159,600
	\$328,189,604	\$8,554,842	\$246,234,630	\$129,836,890	\$712,815,966	\$656,895,018

NOTE: The Authority also administers non-toll canals and other properties at Lachine, Cornwall, Sault Ste. Marie and the Niagara Peninsula, comprising land and improvements with a cost valuation of \$47,056,865 and movable equipment with a cost valuation of \$593,062.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

NON-TOLL CANALS

EXHIBIT I

STATEMENT OF EXPENSE, INCOME AND
CAPITAL EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

	1971	1970
EXPENSE		
Operation and maintenance		
Salaries and wages.....	\$ 833,698	\$1,033,709
Employee benefits.....	96,394	125,096
Grants in lieu of municipal taxes.....	471,405	519,536
Special maintenance programme.....	214,247	
Major maintenance materials and services.....	59,573	10,017
Other materials and services.....	194,341	310,883
	1,869,658	1,999,241
Administration and engineering expense (portion applicable to non-toll canals)..	457,257	408,116
	2,326,915	2,407,357
INCOME		
Rentals.....	412,735	345,470
Wharfage.....	6,711	10,212
Miscellaneous.....	161,091	223,935
	580,537	579,617
Operating deficit.....	1,746,378	1,827,740
Capital expenditure.....	9,579	7,729
Net expenditure.....	\$1,755,957	\$1,835,469
Net expenditure provided for by—		
Department of Transport Vote 95 of 1970-71.....	\$ 198,584	
Department of Transport Vote 105 of 1971-72.....	1,700,000	
	1,898,584	
Less: Unexpended balance to be refunded	142,627	
	\$1,755,957	

AUDITOR GENERAL OF CANADA

Ottawa, March 24, 1972.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The St. Lawrence Seaway Authority for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Under the provision of section 17 of the St. Lawrence Seaway Authority Act, tolls are to be "designed to provide a revenue sufficient to defray the cost to the Authority of its operations", which costs are defined as including payments in respect of the interest on amounts borrowed by the Authority and amounts sufficient to amortize the principal of amounts so borrowed over a period not exceeding fifty years. The original conditions under which loans were made to the Authority under section 28 of the Act required the payment only of interest in the first three full years of operation (through the year ended December 31, 1962) and thereafter payment of annual amounts sufficient to amortize over a period of forty-seven years (or by December 31, 2009) all loans and interest thereon.

There was no charge to the year's operations, nor has there been since the inception of The Seaway, with respect to the amortization of the principal of the amounts borrowed. Deferred interest for prior years was reduced by payments of \$12,030,000.

The costs of operating and maintaining the canals and works under the administration of the Authority are defined under paragraph (c) of section 17 as including all operating costs of the Authority and such reserves as may be approved by the Minister. The Authority is of the opinion that it is not necessary to include depreciation as an element of operating and maintenance costs and that the amortization over the fifty-year period of the principal of the amounts borrowed together with interest as required by subsections (a) and (b) meets the requirements of the Act. Accordingly, no provision has been made for the replacement of buildings, lock gates and lock and bridge structures in the two Seaway sections. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme.

As in previous years, provision was made during the year toward the cost of replacing lock, bridge and building machinery and equipment of the Montreal-Lake Ontario Section which will require replacement in the fifty-year period. The provision for 1971, calculated on an estimated replacement cost basis, amounted to \$1,113,649, bringing the accumulated provision for replacement of machinery and equipment at December 31, 1971 up to \$11,116,806, after charges of \$158,442 in respect of the disposal of certain movable assets during the year. No provision was made in 1971 for replacement of machinery and equipment for the Welland Section.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion, subject to the above observations:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) were prepared on a basis consistent with that of the preceding year, and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Authority for the financial year; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1971

(with comparative figures as at December 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 23,292	\$ 16,540	Due to The St. Lawrence Seaway Authority.....	\$ 10,636	\$ 4,110
Accounts receivable.....	1,776	2,659	Accounts payable.....	4,729	6,037
Equipment, at cost.....	63,711	62,525	Deferred income from tolls.....	4,099	5,343
Less: Accumulated depreciation.....	53,315	50,234	Debentures (interest free).....	8,000	8,000
	10,396	12,291	Capital Stock:		
	\$ 35,464	\$ 31,490	Authorized—50 shares of \$1,000 each		
			Issued—8 shares, fully paid.....	8,000	8,000
				\$ 35,464	\$ 31,490

NOTE—The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Rooseveltown, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities the annual income from the operation of the bridge system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

As shown by the attached Statement, the net income of the Corporation from the operation of the bridge system for the year ended December 31, 1971, amounted to \$150,636. This amount was transferred to The St. Lawrence Seaway Authority to be applied towards the amortization of the cost of the North Channel bridge, together with interest, leaving an unamortized balance of \$11,413,120, at December 31, 1971, compared with an unamortized balance of \$11,011,885 at December 31, 1970.

Approved on behalf of the Board

P. CAMU

President and Director

D. W. OBERLIN

Vice President and Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 6, 1972 to the Minister of Transport.

A. M. HENDERSON

Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR
THE YEAR ENDED DECEMBER 31, 1971

(with comparative figures for the year ended December 31, 1970)

	1971	1970
INCOME		
Tolls.....	\$ 476,780	\$ 491,449
Other.....	15,716	20,380
	492,496	511,829
EXPENSE		
Operating Expense		
Salaries and wages.....	223,884	207,264
Employee benefits.....	25,150	23,074
Maintenance materials and services.....	27,724	15,929
Grant in lieu of municipal taxes.....	14,998	16,187
Advertising.....	12,811	11,830
Rental of toll collection machines.....	12,775	12,775
Electricity, fuel and water.....	8,492	7,667
Provision for depreciation.....	5,479	5,340
Office supplies, etc.....	4,333	2,523
Insurance.....	1,739	1,503
Miscellaneous.....	4,475	3,627
	341,860	307,719

Balance of net income transferred to The
St. Lawrence Seaway Authority (see Note
to Balance Sheet)..... \$ 150,636 \$ 204,110

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, March 6, 1972.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The Seaway International Bridge Corporation, Ltd. for the year ended December 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 77 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

URANIUM CANADA LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1971

ASSETS	1971	LIABILITIES	1971
Interest in joint stockpile of uranium concentrates, at cost (Exhibit A).....	\$9,318,967	Accounts payable.....	\$ 53,428
		Contractor's holdbacks.....	96,161
		Proprietary equity of Canada:	
		Capital stock—	
		Authorized and issued—1,000 shares of no par value.....	\$ 9
		Advances from Canada.....	9,169,369
			<u>9,169,378</u>
	<u>\$9,318,967</u>		<u>\$9,318,967</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

J. AUSTIN
Director

G. M. MACNABB
Director

I have examined the above Balance Sheet and the related Statement of Expense and have reported thereon under date of June 20, 1972 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

URANIUM CANADA LIMITED—Concluded

STATEMENT OF EXPENSE
FOR THE PERIOD FROM THE DATE OF INCEPTION
ON JUNE 21, 1971 TO DECEMBER 31, 1971

AUDITOR GENERAL OF CANADA

Ottawa, June 20, 1972.

EXPENSE—

Purchase of uranium concentrates.....	\$9,149,091
Storage, weighing and sampling.....	143,244
Freight.....	26,001
Miscellaneous.....	631
	<u>\$9,318,967</u>

EXHIBIT A

STATEMENT OF JOINT URANIUM STOCKPILE
FOR THE PERIOD FROM THE DATE OF INCEPTION
ON JUNE 21, 1971 TO DECEMBER 31, 1971

	Quantity in lbs.
Acquisitions—	
Shipments received.....	2,000,124
Adjustments after final determination of weights.....	5,543
Stockpile at December 31, 1971.....	<u>2,005,667</u>

NOTES TO FINANCIAL STATEMENTS

1. The amount of \$9,318,967 is the cost to the Corporation of its 76% share in the joint stockpile of 2,005,667 lbs. of uranium concentrates.
2. An amount of \$29,500,000 has been provided by a parliamentary appropriation for the acquisition of uranium concentrates in the fiscal years 1970-71 to 1974-75 inclusive, of which \$9,169,369 has been disbursed leaving a balance of \$20,330,631 available in future years.
3. The Corporation's seven directors receive no remuneration as directors. The Corporation's five officers, of whom four are also directors, receive no remuneration as officers.
4. The Department of Energy, Mines and Resources provides administrative services to the Corporation without charge.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and records of Uranium Canada Limited from the date of inception of the Corporation, June 21, 1971 to December 31, 1971.

Since no formal books of account were set up at the inception of the Corporation on June 21, 1971, its financial statements were prepared from the records of the Department of Energy, Mines and Resources. In response to our request, formal books of account will now be set up dating from its inception.

I did not make a physical verification of the stockpile of uranium concentrates but examined the custodian's receiving reports and obtained an inventory certificate from the Corporation.

In compliance with the requirements of section 77 of the Financial Administration Act, and subject to the foregoing, I report that, in my opinion:

- (a) the financial statements of the Corporation
 - (i) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the period; and
 - (ii) in the case of the statement of expense, give a true and fair view of the expense of the Corporation for the period; and
- (b) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

